

Allegany County



FISCAL YEAR 2006
ADOPTED BUDGET
June 2, 2005

ALLEGANY COUNTY
BOARD OF COMMISSIONERS

James J. Stakem, President
Robert M. Hutcheson, Commissioner
Barbara B. Roque, Commissioner

VANCE C. ISHLER, COUNTY ADMINISTRATOR

Proudly recognizing Allegany County Artist
Ginger Squires "Winter In Cumberland"

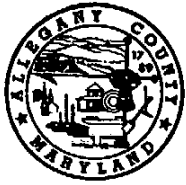
Maryland



ALLEGANY COUNTY, MARYLAND

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Fiscal Year 2006 Budget Message

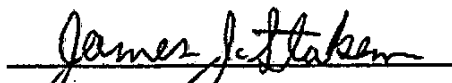
June 2, 2005

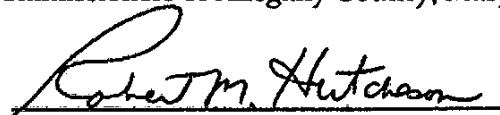


Following weeks of budget hearings and deliberations and some difficult decisions, we, the Allegany County Commissioners, are pleased to present our Fiscal Year 2006 Operating & Capital Budget. The County has endured several years of decreased state revenues and deep cuts to the Highway User Fund that have affected many projects. Luckily, we have seen slow but steady increases in the assessable base and an improving economy. The General Fund will increase to \$68.2 Million, an increase of 5% with the largest part going to education (48%) with Public Safety taking 17% up partly due to the county's merger of dispatching services with the City of Cumberland. As to our ranking among other Maryland counties, we are slightly above the median in income tax rates and slightly below in real property tax rates. The County appropriation to the Board of Education will be \$26,630,000 and debt service payment of another \$1.6 Million. In addition, Allegany County has taken action to provide \$10 Million toward planning, design and completion of the new Mountain Ridge High School in Frostburg. An increase in the Transfer Tax should provide an additional \$200,000 to the Board of Education with another \$423,000 from Paper Gaming revenues. The

appropriation for Allegany College of Maryland (ACM) will increase by \$400,000 to \$5,975,000 with another \$665,000 in debt service. In addition, effective July 1, the county will transfer the Gateway Center Building which houses the Culinary Café to ACM. We will provide 29 services to the citizens of the area not offered by any municipality that utilizes \$52.3 Million or 76.7% of the General Fund. We had hoped that the Legislature would address the state deficit and resolve the issues of future revenue sources. Unfortunately, this has been one of the most partisan sessions ever and represents missed opportunities to address many long standing issues. With the future cooperation of the Legislature we hope that the major issues that have created a stumbling block will be resolved and the counties will not continue to shoulder this burden. We believe this budget reflects our firm commitment to Allegany County's future. We have continued a very strong Capital Improvements Program with 27 projects ranging from renovations at public schools and ACM to Allegheny Highlands Trail, flood mitigation repairs, water and sewer upgrades, infrastructure development to Allconet2 and the commitment of over \$12.7 Million in county dollars. With well-defined direction and continued efficient management of our resources, we are optimistic that Allegany County has a promising future with opportunities to offer a growing community. We present the FY06 Budget with the hope of a bright and prosperous year for the county.

County Commissioners of Allegany County, Maryland

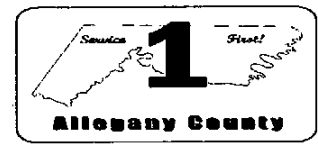

James J. Stakem, President


Robert M. Hutcheson, Commissioner


Barbara B. Roque, Commissioner



**ALLEGANY COUNTY FY 2006 BUDGET
INTRODUCTION AND POLICY INFORMATION
JUNE 2, 2005**



Introduction

The purpose of this section is to explain the scope, format, process, and content of the Allegany County budget. The following will assist the reader in understanding the budgetary concepts and comments upon which the budget is based.

Website Information

This information is available on the internet at WWW.GOV.ALLCONET.ORG under finance. The Finance Department maintains an EMAIL address to answer your questions and concerns at FINANCE@ALLCONET.ORG. Please contact us not only with your questions but also with any areas in which you think Finance can improve on the presentation of this document or any other issue.

Scope of the Budget

The County budget is a financial plan of expenditures for the fiscal year (July 1 – June 30), and the means of financing them. The annual budget provides historical, current, and future comparisons of revenues and expenditures. The budget must be adopted by June 30th each year as required by the Allegany County Code. As required by the State of Maryland, a constant yield hearing must be held if the County intends to enact a tax rate above the constant yield tax rate.

Budget Format

The budget document is organized into the following funds:

- The **General Fund** is the general operating fund of the County. This fund is used to account for all financial resources except those required to be accounted for in another fund. The primary sources of funds in the General fund are property taxes, income taxes, other local taxes and intergovernmental revenues. The major activities supported are general government, public safety, public works and education.
- **Special Revenue Funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. The County **Special Revenue Funds** are:

Highway Fund – the Highway Fund accounts for the cost of maintaining the County's Road System. The major source of revenue is state highway user taxes. The State of Maryland retained \$1.3 million in FY2004 and \$1.1 million in FY2005 of state highway user taxes. The State of Maryland will retain \$282,500 in FY2006 of state highway user taxes. No retainage is expected to occur in FY2007.

Coal Haul Roads Fund – this fund accounts for taxes levied on mined coal which are locally restricted for repairing those roads used in transporting coal.

Transit Fund – the Transit Fund accounts for the operation of public transit system. The primary sources of revenues are federal and state revenues.

Gaming Fund - this fund accounts for the proceeds and appropriations of paper gaming operations

Office of Children, Youth & Families – this fund accounts for revenue received from the State, which is Federal pass-through money for Children, Youth & Families. The revenue is restricted. This operation has no FY2006 budget due to it becoming a recognized 501(c)(3) tax exempt non-profit organization and it will be autonomous of Allegany County government by July 1, 2005.

CDBG Fund – this fund accounts for revenues received from the Department of Housing and Urban Development. These revenues are restricted to accomplish the various objects of CDBG programs.

Block Grant Program Income Fund – program income from Community Development Block Grants, which are restricted to block grant type programs, are recorded in this fund.

Community Development & Housing – the fund accounts for federal grants restricted for low income housing programs as well as various other state and local housing programs administered by the County.

Drug Task Force Fund – this fund accounts for federal and state grants and local seizure revenues that are used to prevent the distribution and manufacture of illegal drugs.

Revolving Building Fund – the building fund is used to account for financial activity arising from economic development efforts to locate businesses in the County and any revenue derived from those efforts.

Public Safety Fund – primarily, this fund accounts for the receipt and distribution of State Section 508 funds to the various County fire and rescue organizations.

- The **Debt Service Fund** is used to account for the payment of principal and interest on all general obligation debt not recorded in the enterprise funds. The major revenue sources to fund the transfers from other funds to cover debt service payments are taxes in the **General Fund** and rent income from the **Revolving Building Fund**.
- The **Capital Project Funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities, (other than those financed by enterprise funds). The County **Capital Project Funds** are:

Non-Industrial Development Capital Improvement Project Fund – this fund accounts for non-industrial development capital projects that are funded by various sources including federal and state grants.

Pay-As-You-Go Capital Reserve Fund – this fund is used to accumulate resources for future capital projects and is funded by transfers from the General Fund and other sources.

Public Improvement Bonds 2004 Capital Projects Fund – this fund accounts for the proceeds of the 2004 Public Improvement Bond.

Public Improvement Bonds 2006 Capital Projects Fund – this fund accounts for the proceeds of the 2006 Public Improvement Bond. These bonds are expected to be issued by February 28, 2006.

- The Enterprise Funds are used to account for activities, which are similar to those often found in the private sector. Enterprise fund measurement focus is upon determination of net income, financial position, and changes in financial position. The County Enterprise funds are:

Allegany County Nursing Home Fund – this fund accounts for the operation of the County Nursing Home with resources being provided from user charges paid either by the patient or Medicaid/Medicare on behalf of the patient.

Water Districts Fund – this fund accounts for the service charges received for providing water service to the water districts operated by the County.

Sanitary Districts Fund – service charges from 15 sewer districts are accounted for in the County's Sanitary District Fund.

County Loan Fund – the loan fund accounts for the loan activity between the County and various agencies, including the County's enterprise funds.

Budget Review

During the budget process, requests from departments are reviewed by the Director of Finance in the following areas: 1) whether revenues are projected accurately, not overstated or understated; 2) whether there are other revenue sources that can be accessed or increased; 3) whether the demand and workload support additional staff or supplies; 4) whether the mathematical calculations are correct; 5) whether efficiencies could realize a reduction in expense; and 6) whether the stated objectives and associated cost to achieve them are in line with the spending priorities of the Board of County Commissioners. The specific steps taken to prepare FY 2006 budget were as follows:

Budget Calendar:

	<u>Time Frame</u>
Send out request for FY 2006 Capital Improvement Projects	December 15, 2004
Board of County Commissioners approve FY 2006 Budget Guidelines	December 17, 2004
Meeting with departments to distribute Budget material	January 7, 2005
Capital Improvement Project Requests due back to CIP Coordinator	January 28, 2005
Constant Yield assessments due from Maryland Department of Assessments and Taxation	February 15, 2005
Final day to submit Budget material due from County Departments – includes revenue and expenditure worksheets, personnel worksheets, and program budget worksheets	February 24, 2005
Commissioners meet publicly with outside agencies regarding Budget requests	March 1 to March 31, 2005

Advertise Constant Yield	March 28, 2005
Respond to Department of Assessments & Taxation on whether the tax rate is above or below the Constant Yield	April 1, 2005
Hold advertised Constant Yield compliance meeting with public	April 7, 2005
Present Preliminary Budget & CIP recommendations to Board of County Commissioners from County Administrator –	March 31 to April 7, 2005
Hold Public Budget Work sessions	
Hold Preliminary Budget hearing with public	April 22, 2005
Final adjustments to FY 2006 Budget, Deadline May 17, 2005	May 5 to 17, 2005
Set Levy And Tax Differential	June 2, 2005
Adopt Budget – Advertise FY2006 Budget; Send approved Budget to departments	June 2, 2005

RESERVES

Total Operating Fund Balance – Based upon advice from bonding agencies and as recommended by the Government Finance Officers Association, Allegany County will maintain reserves at a minimum level equal to five percent (5%) of budgeted total operating expenditures and at least seven percent (7%) of the budgeted General Fund expenditures. If an emergency exists that requires the reserves to fall below the minimum level, a plan of action to replenish the balance up to the minimum level shall be prepared and approved by the Board. Conditions that shall be considered as emergency shall be at the sole discretion of the County Commissioners. As of June 30, 2005, the County's "Rainy Day" amount is planned to be \$5,500,000 which is 5.3% of the total FY 2006 Operating Budget of \$103,528,104. Also, the \$5.5 million "Rainy Day" amount is the equivalent to 2.76 weeks of cash flow, excluding capital projects. This represents almost a 0.10 day decrease from FY 2005.

DEBT AFFORDABILITY EVALUATION

This process is intended to be used for the purpose of making recommendations to the Board regarding the issuance of debt. It is understood that the Board of County Commissioners makes the final decision.

1. Allegany County will not use long-term debt to finance current operations.
2. The economic benefits of purchase vs. lease purchase vs. straight lease will be reviewed at the time of acquisition for routine purchases. These installments, if used, will not exceed five years in duration.
3. Allegany County will use long-term debt to finance capital improvement projects that cannot be financed from current revenue sources or which logically should be paid for by multiple generations of taxpayers.
4. The total general obligation debt service of the Allegany County general fund will not exceed eleven percent (11%) of the total general fund revenue, thirteen percent (13%) of the total operating budget and will not exceed ninety percent (90%) of the debt affordability model. Debt for all other enterprise funds will be issued after a case-by-case determination that debt service can be paid from the enterprise fund without general fund supplement.

5. Debt for obligations having a duration of five years or less may be funded through the use of short-term notes if the County Administrator and Director of Finance advise that (A) the projected interest rates relative to the costs associated with bonded debt issuance are to the advantage of the County, and (B) such analysis is made at each renewal.
6. Construction projects having debt obligations of more than five years may, on the advice of the County Administrator and the Director of Finance, be funded through short-term notes during construction to be followed by longer term bonding when the project is completed. The County Administrator and the Director of Finance may use the advice of financial counselors in determining appropriate debt issuance in each instance.
7. All General Obligation Bonds will be issued with all maturities and interest rates subject to a formal competitive bid process unless the Board of County Commissioners directs otherwise.
8. Absent compelling arguments on a case-by-case basis, all General Obligation Bonds will be issued with a call feature with the exception of special assessment bonds. The Board of County Commissioners must approve exceptions.
9. Revenue Bonds underwriting services will be solicited from all major and local investment banking firms. All firms expressing an interest in providing the service will be allowed to participate in the process individually or as part of a group. Firms will be allowed to submit multiple proposals individually or as a part of one or more groups. Individual bids, multiple bid proposals, and any combination of these beneficial to the county will be evaluated by the County Administrator, the Director of Finance and the affected department and recommended to the Board for approval.
10. Investment of capital funds will be done by the Director of Finance in a manner consistent with the County Investment Policy dated May 1996.
11. All bonds will be financed for a period not to exceed the expected useful life of the project.
12. No bonds will be issued which provide for balloon principal payments at the end of the term of issuance.
13. No bonds will be issued involving variable-rate debt.
14. Allegany County will maintain good communication with bond rating agencies about its financial condition and will follow a policy of full disclosure on every financial report and bond prospectus. **Current bond ratings are Standard and Poor (A-) and Moodys (Baa1).**
15. For each issue of debt, Allegany County will consult bond counsel and/or a financial advisor.

CAPITAL IMPROVEMENT PROGRAM

Improvements to the County's capital assets normally require a large expenditure of resources. The large, up-front expenditures benefit the County and its citizens by extending the life of these assets for many years. Decisions regarding the financing of these capital improvements impact the availability of resources for on-going operations and the County's ability to fund additional capital improvements in the future. Funding decisions must therefore be made in light of short- and long-term resources and coincide with the life and cost of the assets involved.

The following describes the financial policies that guide decisions related to capital improvements:

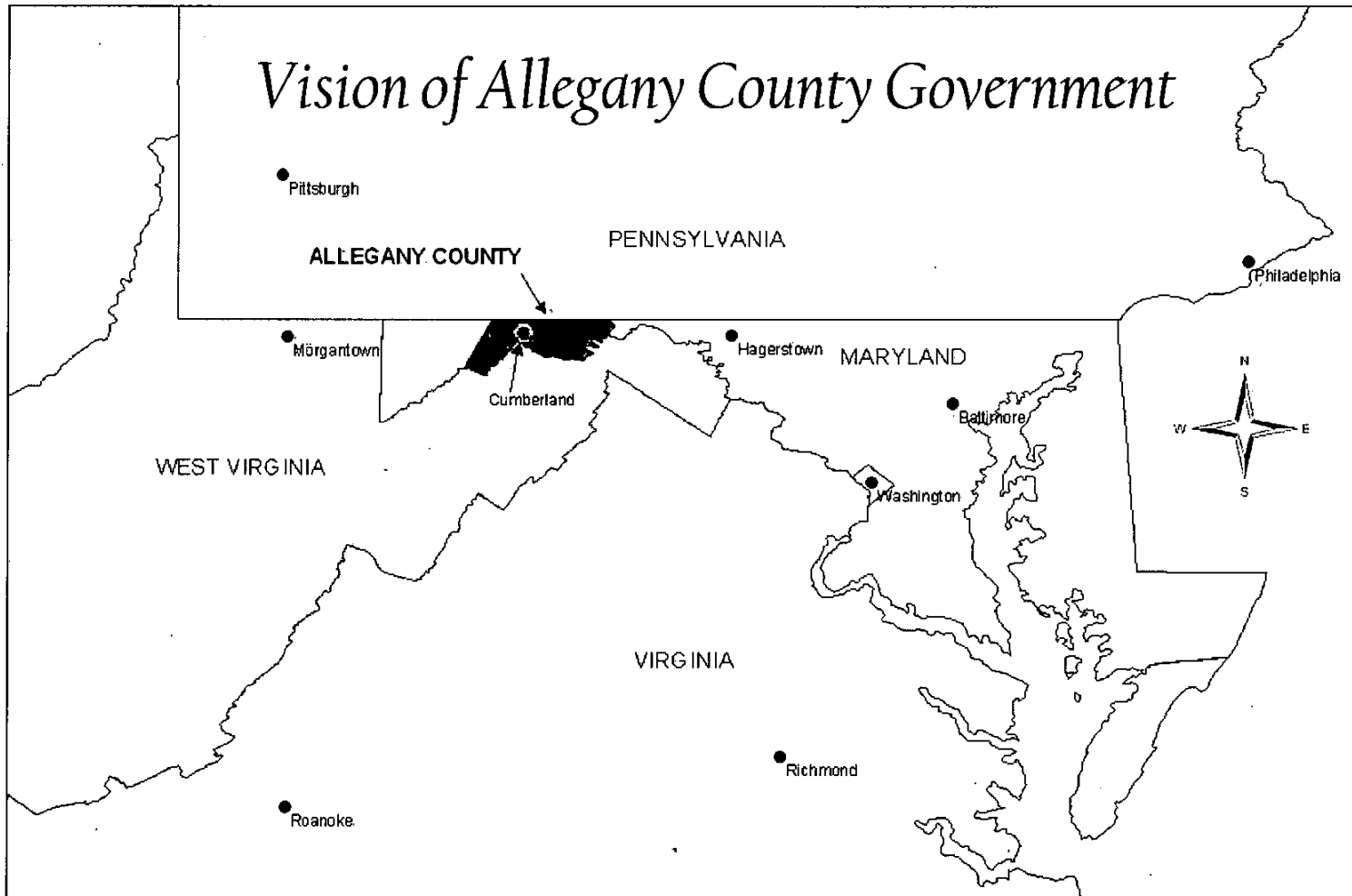
1. The County Commissioners are committed to balancing the need for maintaining the County's capital assets while providing on-going, direct services to the citizens. The County's capital inventory will not be neglected in an effort to maintain current operations.

2. The County is committed to balancing the need for capital improvement projects based upon its ability to finance the improvements within existing short- and long-term resources. The issuance of debt to finance capital improvements is predicated on the ability of the County to service the debt over the life of the issue.
3. Financing decisions relating to capital improvements must balance the use of pay-as-you-go financing (current resources) versus long-term financing options (issuing debt). To the extent practical, the use of current revenue to finance capital improvement projects reflects the County's intent to show purposeful restraint when incurring long-term debt. In the same regard, financing decisions should consider the useful life of capital improvements and spread the costs of the improvements over their useful lives. This ensures that those that benefit from them pay for the improvements.
4. The County Commissioners promote and encourage the leveraging of resources to maximize efforts for capital improvements. This includes participation in intergovernmental programs and the issuance of debt to finance capital improvements.
5. Capital improvement decisions will consider and accommodate the impact of operating and maintenance costs to ensure the ability and capacity to maintain the capital asset. To this end, the Capital Improvement Budget will be considered concurrently with the Operating Budget.


The criteria for inclusion in the Capital Plan are:

- A. Construction of a new or expanded facility which requires a significant expenditure of funds;
- B. Large scale rehabilitation or replacement of existing facilities;
- C. Acquisition of land for a community facility such as a street or building;
- D. The cost of engineering or architectural studies and services related to public improvement;
- E. Purchase of equipment for public improvements when they are first erected or acquired;
- F. Major pieces of equipment which are expensive and have a relatively long period of usefulness; and
- G. Capital items which should normally be on a replacement schedule but require a large one-time outlay to establish a schedule or bring a schedule up-to-date.

Vision of Allegany County Government



Allegany County will be the premier community in our region to love, work and play. To achieve this, we will be responsive to our citizens and other stakeholders through effective communication, efficient delivery of core services, management of available resources, development of new resources and innovative utilization of staff, technology and partnerships.

The seal of Allegany County, New York, is a circular emblem. It features a central landscape with a river, hills, and a sun. The words "ALLEGANY COUNTY" are written in a circular border around the top, and "NEW YORK" is written around the bottom. The title "Allegany County Mission Statement" is centered over the seal.

Allegany County Mission Statement

The mission of Allegany County government is to provide core services and programs to improve the quality of life for its citizens and other stakeholders. The county must be a strong regional leader in promoting and facilitating commerce, economic growth, quality education, and community development. Further, we must endeavor to utilize our fiscal and human resources to develop and implement accessible, cost effective, high quality services which must be improved and enhanced through employment of emerging technologies, methods, and partnerships.

County business must be conducted in an open, professional and ethical manner with the overall good of the community as its goal. Citizens are valued customers and as such, their concerns and input must guide our efforts and they must be treated in a timely, equitable and respectful manner.

County employees are our greatest resource. They must be treated as valued members of the organization and receive the training and support necessary to excel at their jobs.

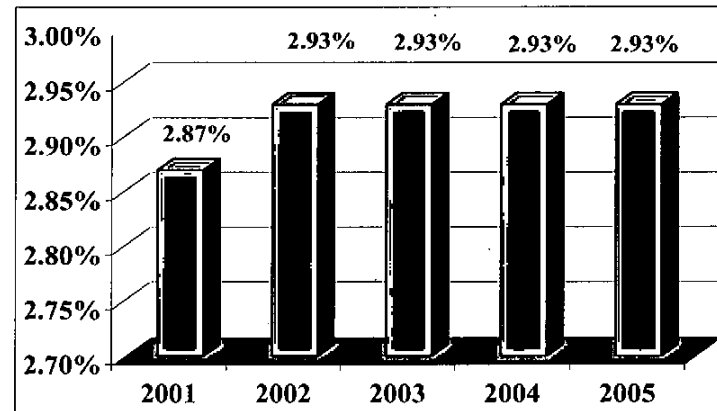


Primary General Fund Revenue Rates

The Board Of County Commissioners Is Providing The Following Information To Assist
The Taxpayers In Better Understanding Where County Tax Revenue Comes From

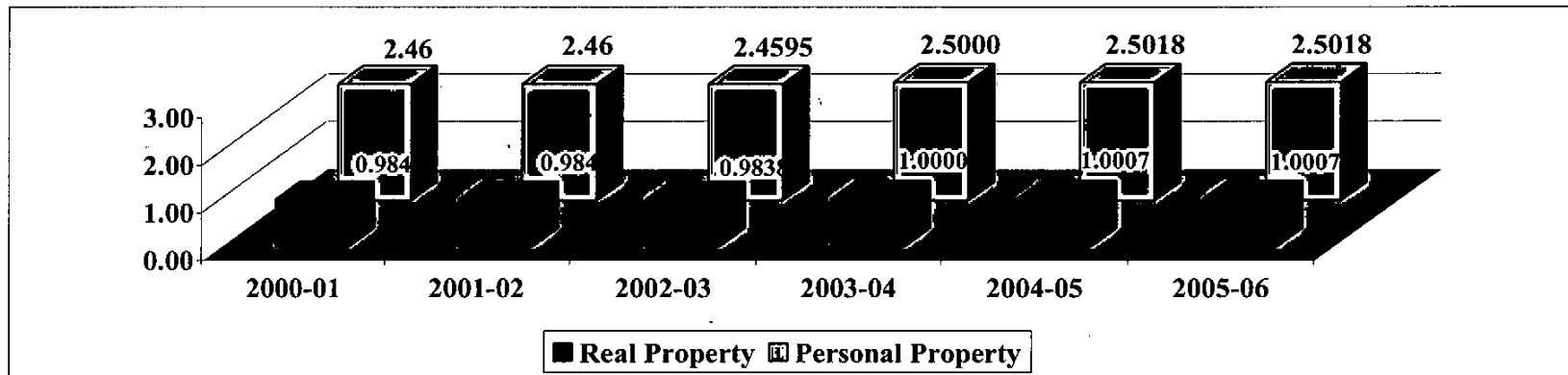
Real Property Taxes	\$1.0007 Per \$100 Assessed Value
Personal Property Taxes	\$2.5018 Per \$100 Assessed Value
Income Taxes	2.93% Of State Taxable Income
Hotel/Motel Tax	8%
Admissions & Amusement Tax	7.5%
Trailer Tax	15% Of Gross Rent
County 911 Fee	\$0.75 Per Month
Transfer Tax	0.5%
Recordation Tax	\$3.00 Per \$500
Coal Tax	\$0.30 Per Ton Mined - Total
	\$0.20 General Fund
	\$0.09 Coal Haul Road Fund
	\$0.01 Coal Towns
TV Franchise Fee	2% to 5% Depending On Locality

Allegany County Piggyback Tax Rate By Calendar Year



Note: Income Rate Changes Due To State Decoupling Law

Allegany County Property Tax Rates (Non-Municipal Areas)

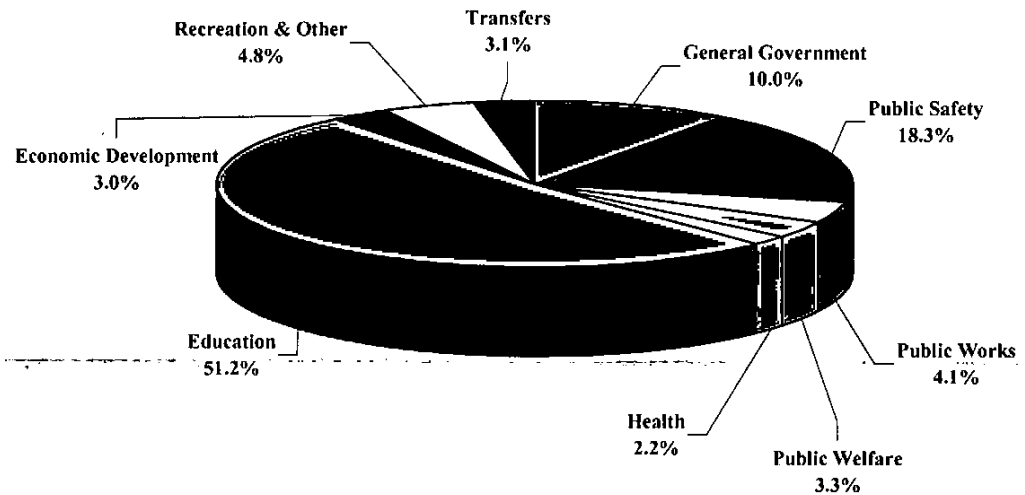


Note: 2000 - 2001 Real Property Rates Restated To Full Cash Value Assessment
Tax Rate Per \$100 Assessed Value



How Your County Taxes Are Expended

	Fiscal Year 2006	% Of Total
General Government	\$6,807,821	10.0%
Public Safety	12,498,599	18.3%
Public Works	2,797,007	4.1%
Public Welfare	2,277,143	3.3%
Health	1,475,744	2.2%
Education	34,908,810	51.2%
Economic Development	2,083,354	3.0%
Recreation, Culture, Miscellaneous, and Other	3,252,994	4.8%
Transfers	2,104,912	3.1%
Total Operating	<u>\$68,206,384</u>	<u>100.0%</u>

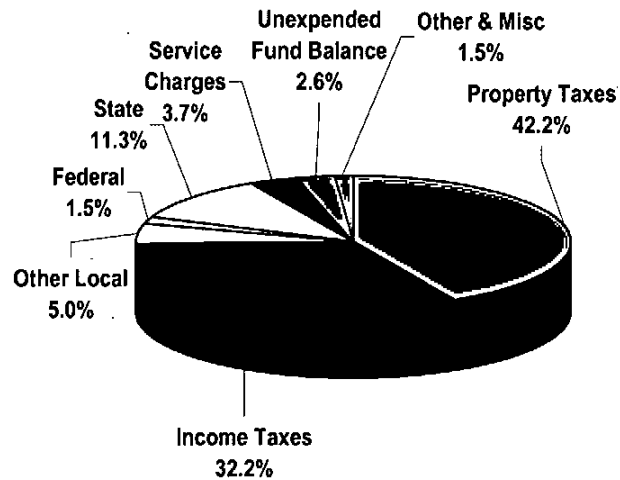


Note: Debt Service Payments Are Included In Each Category Area

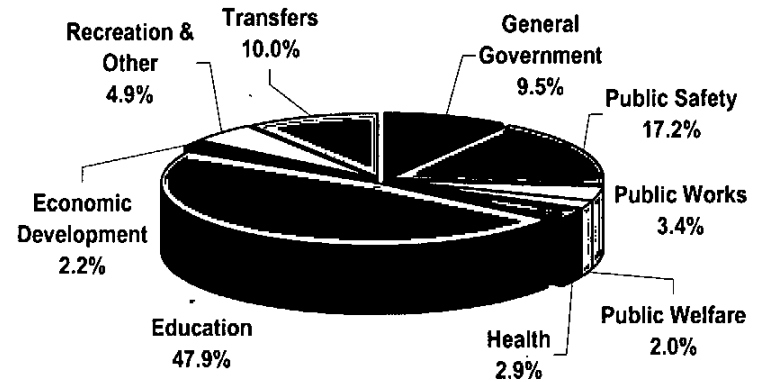


General Fund Revenue & Expenditures For Fiscal Year 2006

FY 2006 Revenues



FY 2006 Expenditures

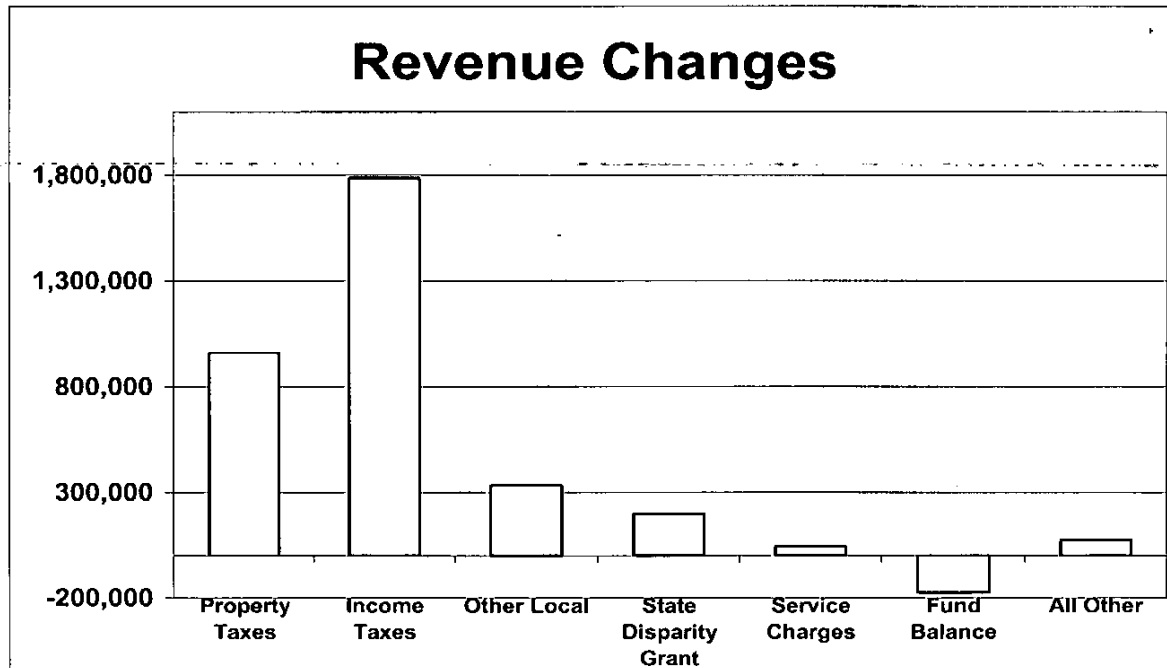


Note: Revenue & Expenditures Equal \$68,206,384



FY2006 General Fund Budget Revenue Comparison

	FY 2005 Original	FY2006 Adopted	Difference	Percentage Difference
Local Property Taxes	\$27,870,442	\$28,829,695	\$959,253	3.4%
Local Income Taxes	20,163,500	21,950,000	1,786,500	8.9%
Other Local Taxes	2,516,000	2,849,000	333,000	13.2%
Licenses & Permits	588,000	594,700	6,700	1.1%
State Disparity Grant	5,901,718	6,100,040	198,322	3.4%
Other Intergovernmental	2,431,993	2,875,307	443,314	18.2%
Service Charges	2,478,802	2,523,599	44,797	1.8%
Fines & Forfeitures	26,400	23,600	-2,800	-10.6%
Interest	127,654	183,147	55,493	43.5%
Rents	271,791	279,568	7,777	2.9%
Miscellaneous	72,750	76,050	3,300	4.5%
Transfers In	611,410	171,678	-439,732	-71.9%
Total Revenue	63,060,460	66,456,384	3,395,924	5.4%
Unexpended Balance Prior Year	1,924,062	1,750,000	-174,062	-9.0%
Total Sources	<u>\$64,984,522</u>	<u>\$68,206,384</u>	<u>\$3,221,862</u>	<u>5.0%</u>



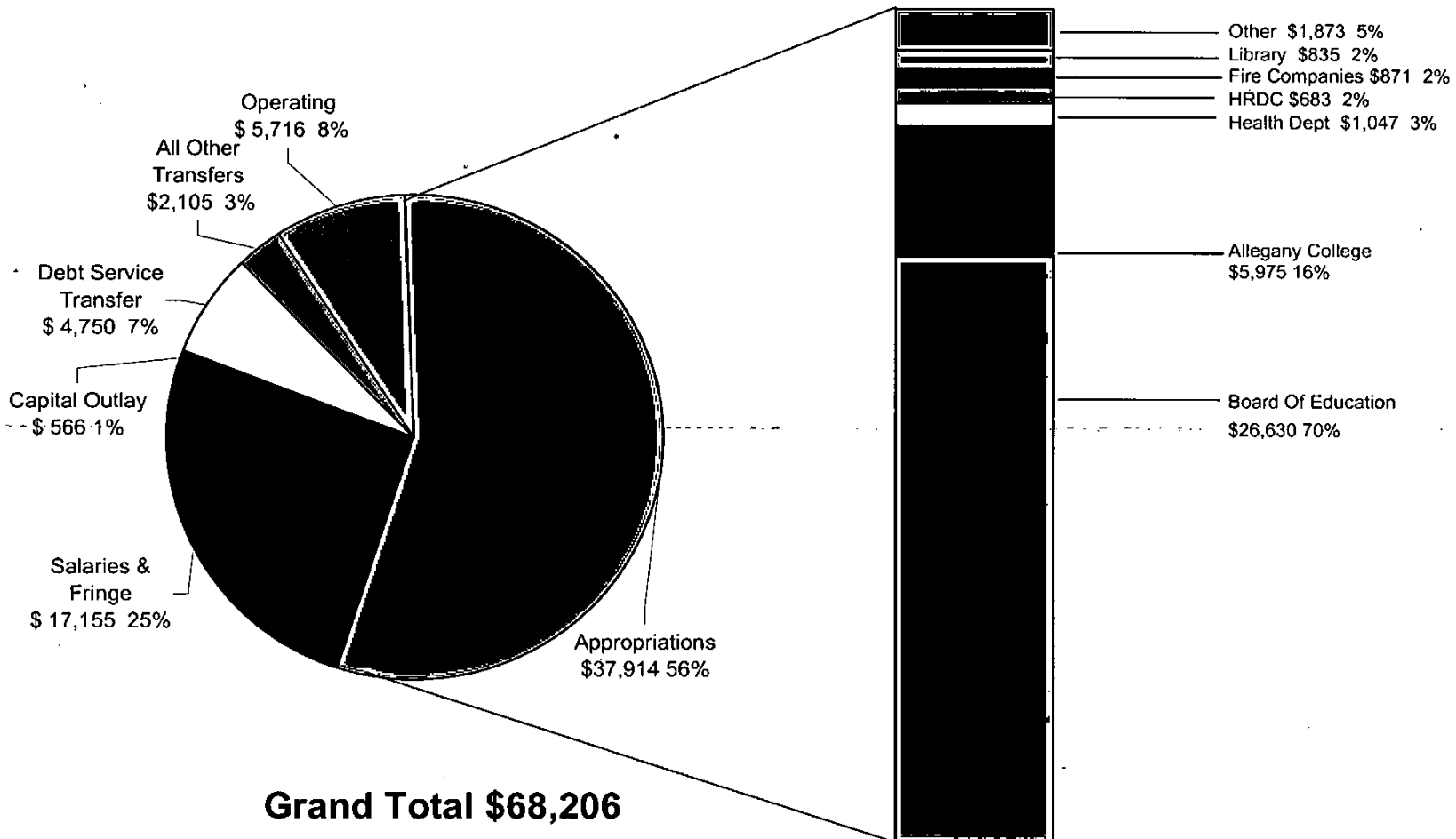
FY2006 General Fund Budget Expenditure Comparison



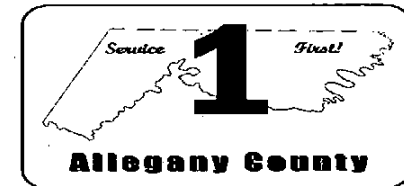
	FY 2005 Original	FY 2006 Adopted	Difference	Percentage Difference
General Government	\$5,928,219	\$6,505,635	\$577,416	9.7%
Public Safety	10,508,292	11,747,967	1,239,675	11.8%
Public Works	2,212,323	2,331,871	119,548	5.4%
Health	1,348,180	1,375,744	27,564	2.0%
Public Welfare	1,724,949	1,971,406	246,457	14.3%
Education	31,239,000	32,639,000	1,400,000	4.5%
Recreation & Culture	1,396,385	1,470,385	74,000	5.3%
Conservation Of Natural Resources	252,070	267,556	15,486	6.1%
Urban Development & Housing	279,546	305,737	26,191	9.4%
Economic Development	1,511,658	1,474,371	-37,287	-2.5%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	1,182,600	1,233,375	50,775	4.3%
Subtotal	\$57,611,926	\$61,351,751	\$3,739,825	6.5%
<u>Transfers:</u>				
Highway Fund	1,979,741	1,661,715	-318,026	-16.1%
Transit Fund	129,920	197,933	68,013	52.3%
Housing Fund	166,170	181,763	15,593	9.4%
Revolving Building Fund	311,264	0	-311,264	-100.0%
Narcotic Task Force	19,399	18,501	-898	-4.6%
PAYGO Fund	108,236	0	-108,236	-100.0%
Debt Service Fund	4,657,866	4,749,721	91,855	2.0%
Sanitary Fund	0	45,000	45,000	100.0%
Total Transfers To Other Funds	\$7,372,596	\$6,854,633	-\$517,963	-7.0%
Total General Fund Appropriations	\$64,984,522	\$68,206,384	\$3,221,862	5.0%



Allegany County, Maryland Fiscal Year 2006 General Fund Budget In Thousands



Allegany County
General Fund FY 2006 Budget
Services Funded By Allegany County Government
Not Provided by Municipal Government



Service	Dollars	%
Board Of Education	\$26,630,000	39.0%
Allegany College	5,975,000	8.8%
Detention Center	5,954,691	8.7%
Debt Service On Services	3,982,399	5.8%
Health Department	1,375,744	2.0%
911	1,332,729	2.0%
State's Attorney	945,661	1.4%
Allegany County Library	835,000	1.2%
HRDC (Sr Citizen Centers)	683,400	1.0%
Circuit Court	677,893	1.0%
Economic Development	541,450	0.8%
Tourism	449,439	0.7%
Election Office	373,655	0.5%
Animal Control	347,760	0.5%
Family Law Master	265,036	0.4%
Airport	240,000	0.4%
Transit Operation	197,933	0.3%
Housing	181,763	0.3%
Solid Waste Recycling	173,433	0.3%
Soil Conservation	160,449	0.2%
Alternative Sentencing Program	157,235	0.2%
Emergency Management	154,578	0.2%
Home Detention	132,747	0.2%
Circuit Court Master Program	120,889	0.2%
Liquor Board	110,910	0.2%
Agricultural Extension Agent	110,321	0.2%
Office Of Project Services	101,382	0.1%
Haz Mat	79,056	0.1%
Orphan's Court	43,263	0.1%
Total 29 Services For 76.7% Of Budget	\$52,333,816	76.7%
Total General Fund Budget	\$68,206,384	

Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$2,952
Cumberland	549,934
Frostburg	155,396
Lonaconing	11,852
Luke	41,570
Midland	2,760
Westernport	22,497
Total	\$786,961

Note: Services About Represent Primary Services And Is Not All-Inclusive

How Your Property Taxes Are Calculated



Assessed Property Value	\$100,000
Divided By \$100 Increments	100 ^a
Multiplied By The Combined Tax Rate	\$1.1327 ^b
Total Property Taxes Due	\$1,133
Less: 1% Property Tax Discount	(10) ^c
Total Taxes Paid Less Discount	\$1,123

^a For State And County real property tax purposes, real property is valued at market or "full cash value." Effective as of October 2000, real property is assessed at 100% of its cash value. All property is physically inspected once every three years and any increase in full cash value arising from such inspections is phased in over the ensuing three taxable years in equal installments by the Maryland Assessment and Taxation Office.

^b Combined tax rate is broken down into \$1.0007 and \$0.1320 respectively for County and State

^c Allegany County offers a 1% early payment discount for full year -taxes paid in July or August. No discount is offered by the State on State property taxes.

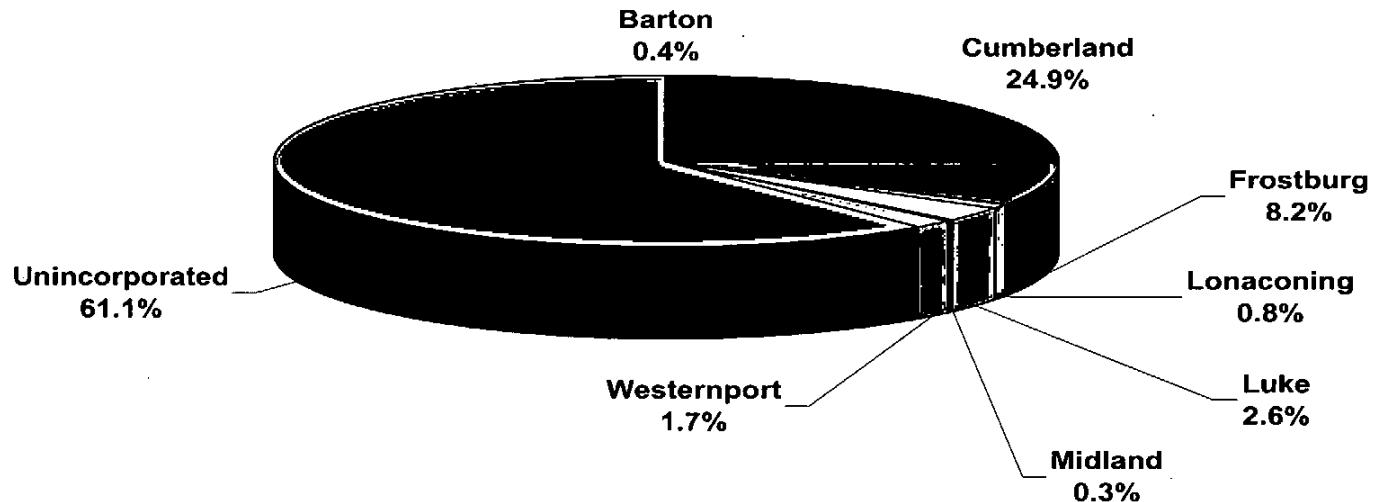
Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas



Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2005 Assessable Base</u>	<u>2006 Assessable Base</u>	<u>2006 Tax Differential</u>	<u>2006 Tax Rate</u>
Barton	\$9,425,562	\$9,451,841	\$0.0280	\$0.9727
Cumberland	663,444,224	682,166,051	\$0.0698	\$0.9309
Frostburg	213,910,908	224,101,394	\$0.0641	\$0.9366
Lonaconing	21,884,113	22,368,774	\$0.0459	\$0.9548
Luke	67,322,120	71,300,306	\$0.0491	\$0.9516
Midland	8,647,272	9,044,470	\$0.0280	\$0.9727
Westernport	44,463,664	45,577,928	\$0.0459	\$0.9548
Unincorporated	<u>1,627,981,984</u>	<u>1,673,134,854</u>	\$0.0000	\$1.0007
Total	\$2,657,079,847	\$2,737,145,618		

Allegany County Assessable Base FY2006

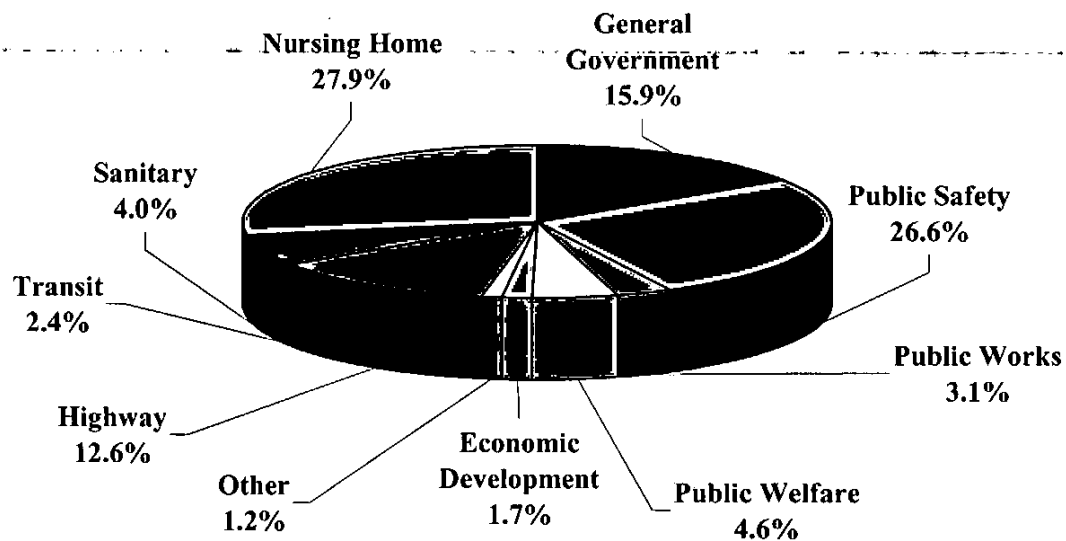




Allegany County Full Time Equivalent Positions

	Fiscal Year 2005	%	Fiscal Year 2006	%	Change
General Government	92.0	15.8%	94.4	15.9%	2.4
Public Safety	149.6	25.7%	157.5	26.6%	7.9
Public Works	19.5	3.4%	18.6	3.1%	-0.9
Public Welfare	30.5	5.3%	27.3	4.6%	-3.2
Economic Development	9.1	1.6%	10.1	1.7%	1.0
Other	6.9	1.2%	6.9	1.2%	0.0
Highway	74.5	12.8%	74.5	12.6%	0.0
Transit	14.5	2.5%	14.2	2.4%	-0.3
Sanitary	23.0	4.0%	24.0	4.0%	1.0
Nursing Home	161.5	27.8%	165.5	27.9%	4.0
Grand Total Full Time Equivalents	581.1	100.0%	593.0	100.0%	11.9

Full Time Equivalent Positions





ALLEGANY COUNTY **POSITION ALLOCATION TABLE** **F.Y. 2006**

DEPARTMENT	2005 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2006	DEPARTMENT	2005 ADJUSTED POSITIONS	CHANGE IN POSITIONS	TOTAL 2006
COUNTY COMMISSIONERS	3.0		3.0	LIQUOR CONTROL BOARD	4.0		4.0
COMMISSIONERS STAFF & OFFICE	2.0		2.0	HOME DETENTION GRANT	1.0	1.0	2.0
FAMILY SUPPORT SERVICES	1.0		1.0	EMERGENCY MANAGEMENT DEPARTMENT	1.9		1.9
CIRCUIT COURT MASTERS PROGRAM	2.5		2.5	ANIMAL CONTROL OFFICE	4.0		4.0
CIRCUIT COURT	4.8		4.8	ANIMAL SHELTER	3.6	(0.8)	2.8
ORPHAN'S COURT	3.0		3.0	911	19.1	4.0	23.1
FAMILY LAW MASTER	1.0		1.0	DOMESTIC PREPAREDNESS GRANT	1.0		1.0
STATES ATTORNEY	13.0		13.0	HAZARDOUS MATERIAL OPERATIONS	0.2		0.2
VICTIM WITNESS COORDINATOR	1.0		1.0	BUILDING CODE INSPECTOR	2.2		2.2
PETIT JURY	1.0		1.0	TRANSPORTATION PLANNING	0.6		0.6
ADMINISTRATOR	2.0		2.0	ENGINEERING	13.5	(0.9)	12.6
ELECTIONS OFFICE	7.5		7.5	SOLID WASTE DISPOSAL	3.5		3.5
FINANCE DEPARTMENT	9.3	0.3	9.6	SOLID WASTE RECYCLING PROGRAM	1.9		1.9
TAX & UTILITY COLLECTION	7.5		7.5	MAINTENANCE-HEALTH CENTER	1.3		1.3
COUNTY ATTORNEY	3.2	(0.2)	3.0	HEALTH DEPARTMENT	2.0		2.0
HUMAN RESOURCES DEPARTMENT	2.6	1.4	4.0	MEDTRANS/ALLTRANS/JOB ACCESS	12.6	2.8	15.4
EMPLOYEE RECOGNITION	0.5		0.5	CHILD ABUSE COORDINATOR	0.0	1.0	1.0
PLANNING	1.3	1.0	2.3	ALLEGANY COUNTY FAIR	0.5		0.5
LAND USE PLANNING	2.0	0.3	2.3	FAIRGROUNDS MAINTENANCE	2.0	(0.6)	1.4
PERMITS & ENFORCEMENT	4.3		4.3	SOIL CONSERVATION	2.0		2.0
MAINTENANCE-GENERAL	8.5		8.5	OFFICE OF CAPITAL PROJECTS	2.0		2.0
MAINT - PROSPECT SQ. OFFICE BDLG	1.0		1.0	OFFICE OF PROJECT SERVICES	1.0		1.0
MAINTENANCE-COURTHOUSE	2.7		2.7	OFFICE OF COMMUNITY SERVICES	1.3		1.3
MAINTENANCE - COUNTY COMPLEX	4.3	(0.4)	3.9	DEPT OF ECONOMIC DEVELOPMENT	4.7	1.0	5.7
INFORMATION TECHNOLOGY DIVISION	3.3		3.3	TOURISM DEPARTMENT	2.0		2.0
SHERIFF'S DEPARTMENT	26.9	1.7	28.6	HIGHWAY FUND	74.5		74.5
FAMILY AGENCY NETWORK	1.0		1.0	ALLEGANY COUNTY TRANSIT FUND	14.5	(0.3)	14.2
MULTI AGENCY TEAM	0.0	1.0	1.0	OFFICE OF CHILDREN, YOUTH, AND FAMILIES	7.0	(7.0)	0.0
ATTENDANCE RESOURCE PROGRAM	0.0	1.0	1.0	HOUSING AND COMMUNITY DEVELOPMENT	4.3		4.3
FIRE & RESCUE ORGANIZATIONS	0.1		0.1	GAMING FUND	2.4	0.6	3.0
DETENTION CENTER	78.0		78.0	NARCOTICS TASK FORCE	1.0		1.0
MAINTENANCE - DETENTION CENTER	2.3		2.3	REVOLVING BUILDING FUND	1.4		1.4
DJJ CRISIS INTERVENTION	0.5		0.5	SANITARY DISTRICTS	23.0	1.0	24.0
DJJ JUVENILE SERVICES GRANT	0.5		0.5	NURSING HOME	161.5	4.0	165.5
ALTERNATIVE SENTENCING PROGRAM	2.0		2.0				

ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)

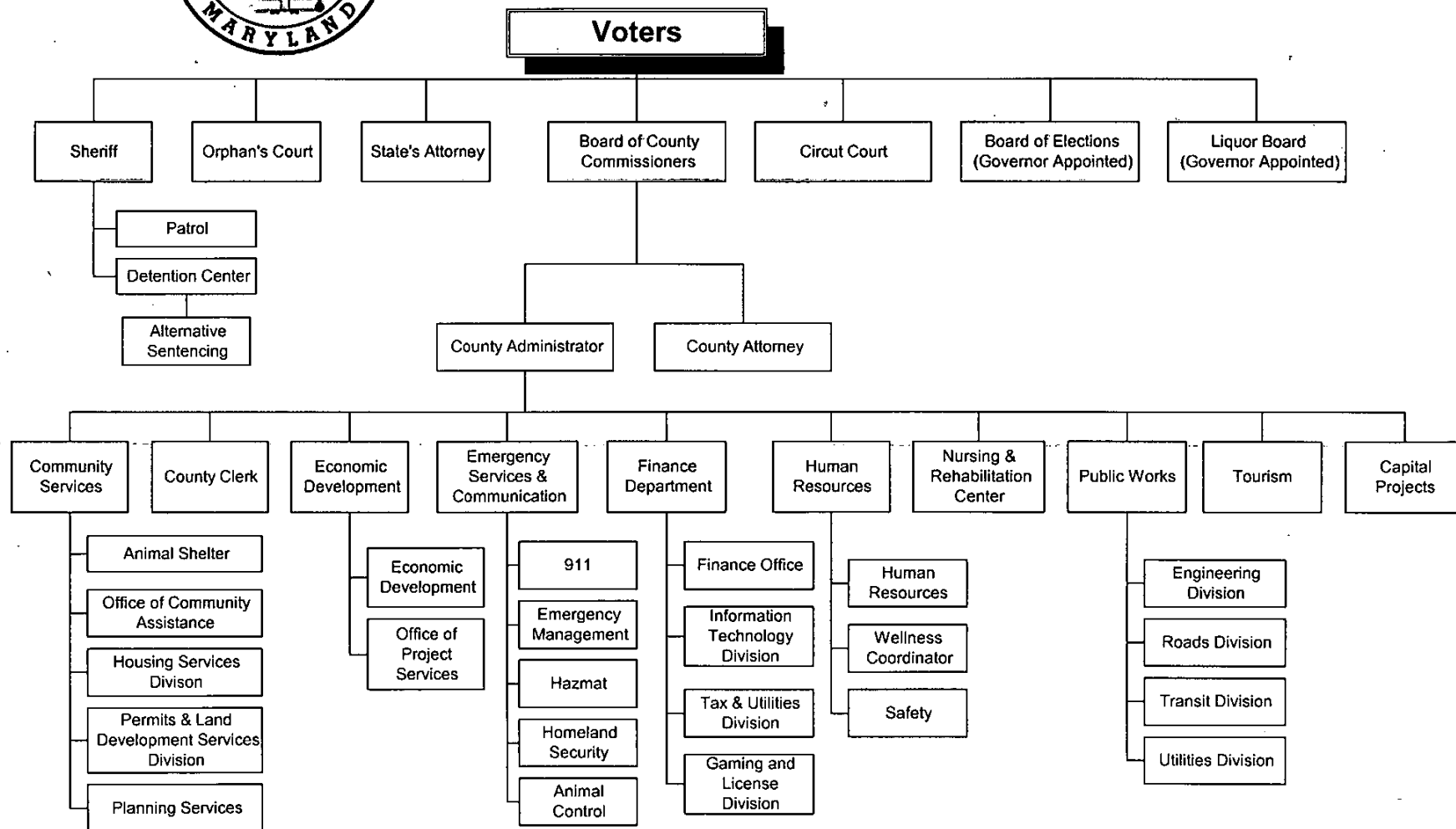
NOTE: SHORT TERM INTERNS ARE EXCLUDED FROM FTE COUNT

TOTAL	581.1	11.9	593.0
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Allegany County

Organization Chart 2006





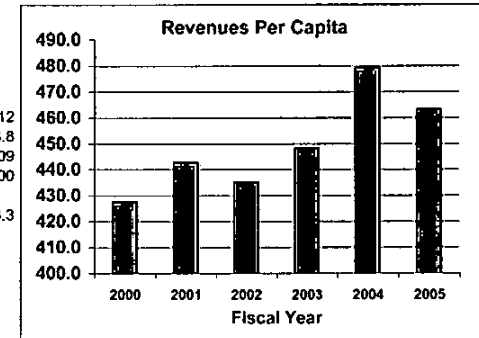
FY 2006 Budget Indicators

Revenue Per Capita

	2000	2001	2002	2003	2004	Budgeted 2005
Gross Operating Revenues	54,726,888	58,597,550	58,299,617	61,459,452	65,639,980	64,373,112
Consumer Price Index	170.8	176.6	178.9	183.3	186.1	188.8
Gross Operating Revenues	32,041,504	33,180,946	32,587,824	33,529,434	35,271,349	34,096,109
Current Population	74,930	74,930	74,864	74,798	73,600	73,600
Gross Operating Revenues Per Capita	427.6	442.8	435.3	448.3	479.2	463.3

Description:

Examining per capita revenues shows changes in revenues relative to changes in population size and rate of inflation. As population increases, it might be expected that revenues and the need for services would increase proportionately, and therefore that the level of per capita revenues would remain at least constant in real terms. If per capita revenues are decreasing, the government may be unable to maintain existing service levels unless it finds new revenue sources or ways to save money. This reasoning assumes that the cost of services is directly related to population size.

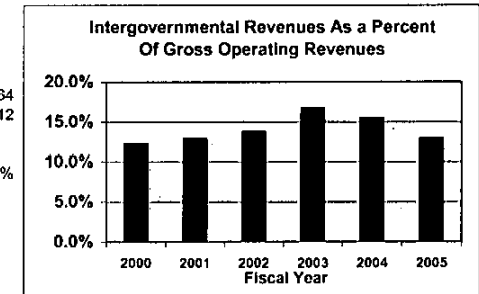


Intergovernmental Operating Revenues

	2000	2001	2002	2003	2004	Budgeted 2005
Intergovernmental Operating Revenues	6,691,737	7,566,563	8,014,101	10,304,740	10,170,138	8,324,664
Gross Operating Revenues	54,726,888	58,597,550	58,299,617	61,459,452	65,639,980	64,373,112
Intergovernmental Operating Revenues As A Percent Of Gross Operating Revenue	12.2%	12.9%	13.7%	16.8%	15.5%	12.9%

Description:

Intergovernmental revenues are revenues received from another governmental entity. Dependence on such revenues can be harmful. If federal or state governments struggle with their own budgetary problems and cut back funding to local governments, then these cutbacks could force the local government to either to reduce the program, eliminate it, or fund it out of the general fund.

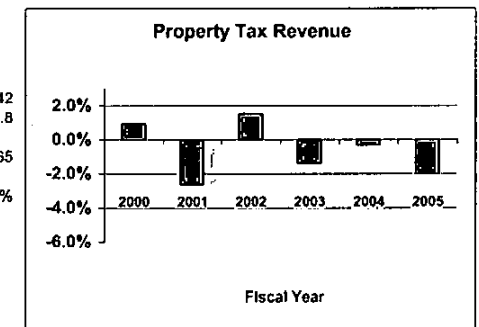


Property Tax Revenues

	2000	2001	2002	2003	2004	Budgeted 2005
Property Tax Revenues	26,028,928	26,205,688	26,949,384	28,823,761	27,527,977	27,870,442
Consumer Price Index	170.8	176.6	178.9	183.3	186.1	188.8
Property Tax Revenue in Constant Dollars	15,239,419	14,839,008	15,063,926	14,633,803	14,792,035	14,761,965
Growth Rate in Constant Dollars	0.9%	-2.6%	1.5%	-1.4%	-0.3%	-2.0%

Description:

Property tax revenue should be considered separately from other revenues because it is a primary source revenue source. A decline or diminished growth rate in property taxes may be the result of overall decline in property value, default in property tax payment, inefficient assessment, or change in tax policy.



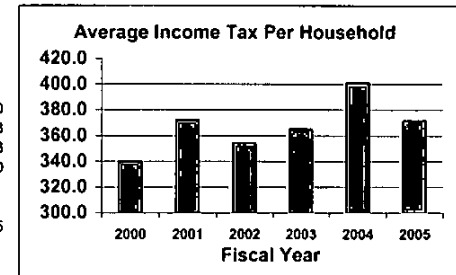


Income Tax Revenues

	2000	2001	2002	2003	2004	Budgeted 2005
Income Tax Revenues	17,007,620	19,177,773	18,441,780	19,391,155	21,538,150	20,163,500
Consumer Price Index	170.8	176.6	178.9	183.3	186.1	188.8
Income Tax Revenue In Constant Dollars	9,957,623	10,859,441	10,308,429	10,578,917	11,572,354	10,679,878
Households	29,322	29,208	29,094	28,980	28,866	28,750
Avg. Income Tax Per Household In Constant Dollars	339.6	371.8	354.3	365.0	400.9	371.5

Description:

Income tax revenues are a major source of revenue to local governments. Income tax collections can rise based upon the rate or the amount of income.

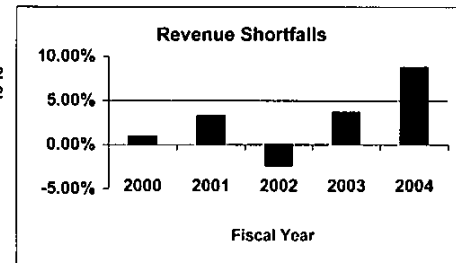


Revenue Shortfalls

	2000	2001	2002	2003	2004	Budgeted 2005
Actual Gross Operating Revenue	54,726,888	58,597,550	58,299,817	61,459,452	65,638,980	64,373,112
Budgeted Gross Operating Revenue	54,214,327	56,667,669	59,710,108	59,217,729	59,911,738	64,373,112
Revenue Shortfall/Surplus	512,561	1,929,881	-1,410,491	2,241,723	5,728,242	
Revenue Variance As A Percent Of Gross Operating Revenue	0.94%	3.29%	-2.42%	3.65%	8.73%	

Description:

Measuring revenue estimates and actual revenues during the fiscal year will improve the estimating process. Major discrepancies that continue can indicate a changing economy, inefficient collection procedures, or inaccurate estimating techniques.

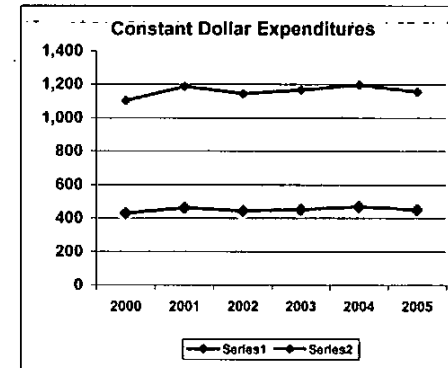


Expenditures Per Capita

	2000	2001	2002	2003	2004	Budgeted 2005
Net Operating Expenditures & Transfers	55,197,409	61,196,447	59,481,020	61,974,100	64,297,915	62,758,093
Consumer Price Index	170.8	176.6	178.9	183.3	186.1	188.8
Constant Dollar Expenditures	32,316,984	34,652,575	33,248,195	33,810,202	34,550,196	33,240,891
Estimated Population	74,930	74,930	74,864	74,798	73,600	73,600
Estimated Households	29,322	29,208	29,094	28,980	28,866	28,750
Per Capita Expenditures	431	462	444	452	469	452
Per Household Expenditures	1,102	1,186	1,143	1,167	1,197	1,156

Description:

Changes in per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures can indicate the cost of providing the services is depleting the community's ability to pay especially if spending is increasing faster than residents' collective personal income. However, an increase in per capita may indicate the community is demanding and receiving more services than in the past years.



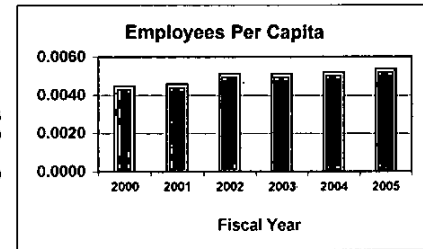


Employees Per Capita

	2000	2001	2002	2003	2004	Budgeted 2005
Number Of Full Time Employees	334.5	344.2	382.5	383.8	383.8	396.6
Population	74,930	74,930	74,864	74,798	73,600	73,600
Number Of County Employees Per Capita	0.00446	0.00459	0.00511	0.00513	0.00521	0.00539

Description:

Personnel costs are a major portion of a local government's operating budget. Increasing per capita may indicate decreasing productivity or increased service level. Full-time employees exclude nursing home and sanitary district employees.

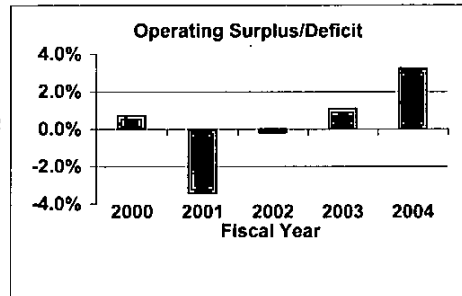


Operating Surplus/Deficits

	2000	2001	2002	2003	2004	Budgeted 2005
Gross Operating Revenues	54,726,888	58,597,550	58,299,617	61,459,452	65,639,980	64,373,112
General Fund Surplus/Deficit	381,796	-2,009,350	-112,860	676,548	2,124,315	
General Fund Operating Deficits/Surplus As A % Of General Fund Revenues	0.7%	-3.4%	-0.2%	1.1%	3.2%	

Description:

An operating surplus occurs when revenues exceed expenditures. This may happen due to efficiencies in providing services or a strengthening economy. The surplus will increase the fund balance which can be used for economic downturns or for one time expenditures. Fund balances and surplus will affect the credit rating of a local government. This in turn will impact the cost of future borrowing.

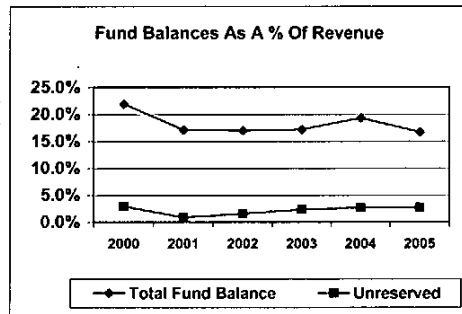


Fund Balances

	2000	2001	2002	2003	2004	Budgeted 2005
Total Fund Balance	12,020,900	10,011,550	9,898,690	10,575,238	12,699,553	10,766,444
Unreserved Fund Balance	1,650,272	544,098	927,162	1,464,664	1,774,067	1,774,067
Gross Operating Revenue	54,726,888	58,597,550	58,299,617	61,459,452	65,639,980	64,373,112
General Fund Balance As A % Revenue	22.0%	17.1%	17.0%	17.2%	19.3%	16.7%
General Fund Unreserved Fund Balance As A Percent Of Revenue	3.0%	0.9%	1.6%	2.4%	2.7%	2.8%

Description:

The size of the fund balance indicates a government's ability to withstand a financial emergency. It can also impact the ability to finance long term purchases without borrowing. Some of the fund balance may be reserved for certain purposes and some of it may not be reserved for any purpose.



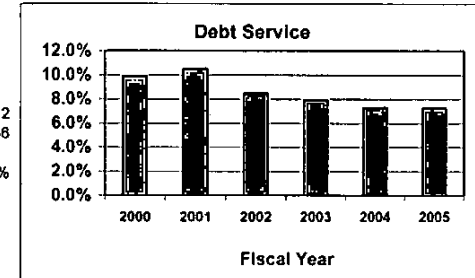


Debt Service

	2000	2001	2002	2003	2004	Budgeted 2005
Gross Operating Revenues	54,726,888	58,597,550	58,299,617	61,459,452	65,639,980	64,373,112
Debt Service	5,389,352	8,170,405	4,935,779	4,870,889	4,799,670	4,657,868
Debt Service As A % of Revenues	9.8%	10.5%	8.5%	7.9%	7.3%	7.2%

Description:

Debt service is defined as the amount of principal and interest that a local government must pay each year. Increasing debt service reduces expenditure flexibility by adding to the government's obligations. Debt service can be a major part of a government's fixed costs and its increase may indicate excessive debt and fiscal strain.

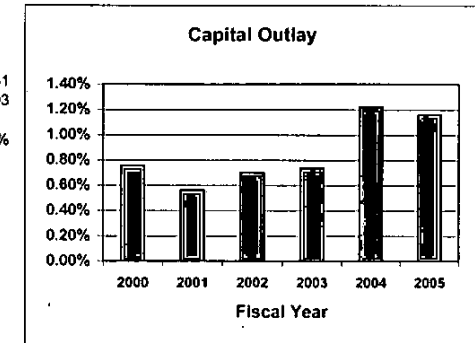


Capital Outlay

	2000	2001	2002	2003	2004	Budgeted 2005
Total Capital Outlay	419,262	344,905	416,365	456,973	788,797	727,481
Operating Expenditures And Transfers	55,197,409	61,196,447	58,481,020	61,974,100	64,297,915	62,758,093
Capital Outlay As A % Of Expenditures	0.76%	0.56%	0.70%	0.74%	1.22%	1.16%

Description:

Expenditures for operating equipment such as trucks and equipment drawn from the operating budget are usually referred to as "capital outlay." Capital outlay items normally include equipment that will last longer than one year and that has an initial cost above a significant minimum amount, such as five hundred dollars. Capital outlay does not include capital budget expenditures for construction of infrastructure such as streets, buildings, or bridges. The purpose of capital outlay in the operating budget is to replace worn equipment or to add new equipment. The ratio of capital outlay to net operating expenditures is rough indicator of whether the stock of equipment is being adequately replaced. Over a number of years, the relationship between capital outlay and operating expenditures is likely to remain about the same. If this ratio declines in the short-run (one to three years), it may mean that the local government's needs are temporarily satisfied since most equipment lasts more than one year. A decline persisting over three or more years can indicate that capital outlay needs are being deferred which can result in the use of inefficient or obsolete equipment. The use of capital leasing as a financing method could give the impression that capital expenditures are declining.

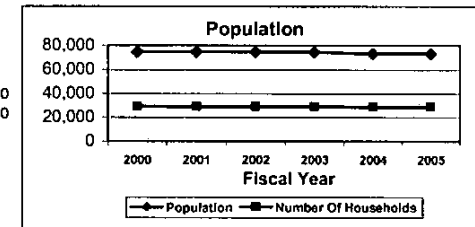


Population

	2000	2001	2002	2003	2004	Budgeted 2005
Population	74,930	74,930	74,864	74,798	73,600	73,600
Number Of Households	29,322	29,208	29,094	28,980	28,866	28,750

Description:

Population change can directly effect governmental revenues. A sudden increase in population can create immediate pressures for new capital outlay and higher level of services. A decreasing population will result in fixed costs being paid for by fewer people. A decreasing population may also force the government to offer less services.



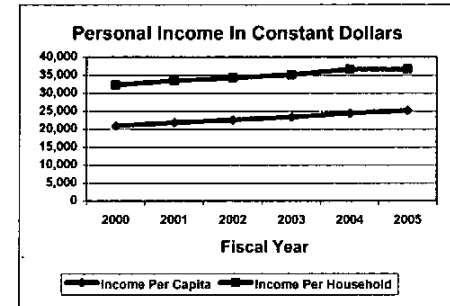


Personal Income Per Capita/Houshold

	2000	2001	2002	2003	2004	Budgeted 2005
Personal Income	1,556,953,000	1,623,601,000	1,678,723,000	1,732,192,000	1,787,364,041	1,844,293,366
Population	74,930	74,930	74,864	74,798	73,600	73,600
Income Per Capita	20,779	21,668	22,424	23,158	24,285	25,058
Households	29,322	29,208	29,094	28,980	28,866	28,750
Income Per Household	32,200	33,350	34,150	34,950	36,450	36,450

Description:

Personal Income Tax Per Capita is one measure of a community's ability to pay taxes. The higher the per capita income, the more property tax, sales tax, income tax, and business tax the community can generate.

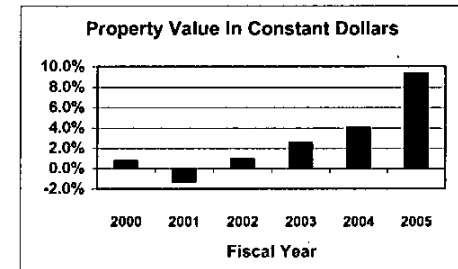


Property Value

	2000	2001	2002	2003	2004	Budgeted 2005
Market Value Of Real Property	1,986,596,538	2,027,094,175	2,072,981,398	2,158,322,043	2,223,185,344	2,392,928,708
Consumer Price Index	170.8	176.6	178.9	183.3	186.1	188.8
Property Value - Constant Dollars	11,631,127	11,478,449	11,587,375	11,774,807	11,946,187	12,674,478
% Change In Property Value	0.8%	-1.3%	0.9%	2.6%	4.1%	9.4%

Description:

Changes in property value are important because most local governments depend on the property value for a substantial portion of their revenues. The effect of declining property value on governmental revenues depends on the government's reliance on property taxes. The extent to which the decline will ripple through the community's economy affecting other revenues such as those from sales tax is more difficult to determine. All of the economic and demographic factors are closely related. A decline in property value will probably not be a cause but a symptom of other underlying problems.



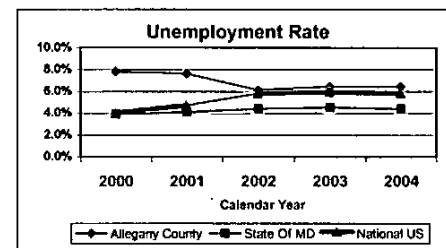


Unemployment Rate

	2000	2001	2002	2003	2004	Budgeted 2005
Allegany County Employment Rate	7.8%	7.6%	6.1%	6.4%	6.4%	
State Of Maryland Unemployment Rate	3.9%	4.1%	4.4%	4.5%	4.4%	
United States Unemployment Rate	4.0%	4.7%	5.8%	5.9%	5.8%	

Description:

Changes in the unemployment rate are related to changes in personal income and are thus a measure of the community's ability to support its business sector.

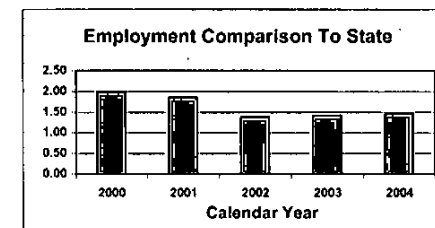


Unemployment Rate Comparison To State

	2000	2001	2002	2003	2004	Budgeted 2005
Allegany County Employment Rate	7.8%	7.6%	6.1%	6.4%	6.4%	
State Of Maryland Unemployment Rate	3.9%	4.1%	4.4%	4.5%	4.4%	
United States Unemployment Rate	4.0%	4.7%	5.8%	5.9%	5.8%	
Ratio Of County To State Unemployment	2.00	1.85	1.39	1.42	1.45	

Description:

Changes in the unemployment rate are related to changes in personal income and are thus a measure of the community's ability to support its business sector. These changes can be a result of the national, state, or local economy.

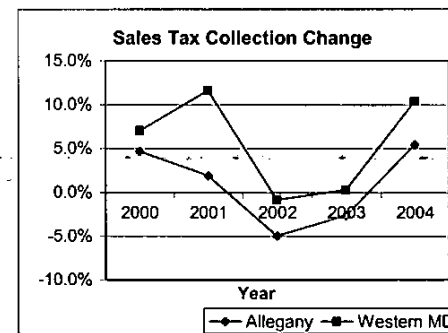


Sales Tax Collections

	2000	2001	2002	2003	2004	Budgeted 2005
Sales Tax Collected - Allegany County	32,056,859	32,671,553	31,047,912	30,225,467	31,870,850	
Sales Tax Collected - Western Maryland	101,241,021	113,020,923	112,061,831	112,404,728	124,108,271	
Percentage Change - Allegany County	4.7%	1.9%	-5.0%	-2.6%	5.4%	
Percentage Change - Western Maryland	7.0%	11.6%	-0.8%	0.3%	10.4%	

Description:

The level of business activity affects a local government's financial condition in two ways. First it directly affects any revenue yields that are a product of business activity such as those from sale or gross receipt taxes. Second, it has indirect influences. A change in business activity affects demographic and economic areas such as personal income, property value, and the employment base. Changes in business activity also tend to have cumulative effects. A decline in business activity can for example harm a community's employment base, income, and property value which in turn creates further decline in business activity.



RESOLUTION NO. 05 -10

WHEREAS, the Board of County Commissioners must adopt a budget by June 30, 2005 for the Fiscal Year July 1, 2005- June 30, 2006, and

WHEREAS, the Board, in accordance with state law held a ~~Constant Yield~~ Hearing on April 7, 2005, to take public input on the proposed tax rates and to inform the public that the setting of the levy would be adopted on June 2; and

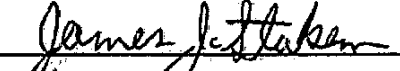
WHEREAS, the Board held a public preliminary budget hearing on April 22, 2005, at 11:00 a.m. and sought additional public input at their April 28, May 5, and 12, 2005 meetings; and

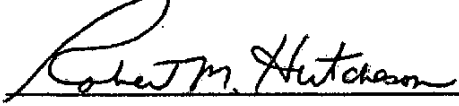
WHEREAS, the Finance Director, at the request of the Board, held budget hearings with all County departments and the Allegany County Commissioners held hearings with agencies to review their requests and develop a balanced FY-2006 budget for the Board's review and approval.

NOW THEREFORE BE IT RESOLVED BY THE COUNTY COMMISSIONERS OF ALLEGANY COUNTY, MARYLAND, THAT:

1. The Commissioners adopt the FY 2006 Operating and Capital Budget, as modified and as summarized in the attached list of funds, in the amount of \$132,645,491.
2. The Commissioners hereby approve a revised Appendix A (Allegany County Pay Range) to the Rules and Regulations Governing Employees providing a cost of living increase of 3%, no increments, a 2.5% adjustment for union and classified employees and approved personnel changes.
3. The FY 2006 Budget reaffirms the County's Cash Management/Investment Policy as revised May 1996. We remain within the current self-imposed debt affordability standards.
4. The FY 2006 General Fund Budget will increase by 5%.
5. The FY 2006 budget reflects that the Office of Children, Youth and Families will no longer be under the jurisdiction of the county when it becomes a 501(c) (3) tax exempt organization.
6. The FY 2006 budget provides an additional full-time Deputy designated to patrol the Allegheny Highlands Trail, an Administrative Coordinator for the Sheriff, an additional secretary for the Economic Development Office and a Planner III for the Community Services, Planning Division, and funds all staffing needs at the 911 Center to facilitate the merging of police dispatching.
7. The FY 2006 Tax Levy continues to reflect the tax differential formula revisions based on the May 27, 2004 ruling by Circuit Court Judge Gary G. Leasure.
8. The FY 2006 budget reflects the operation of Paper Gaming with revenues, after all administrative costs, and in accordance with Section 1-112(f)(2)a designating 25% of remaining revenues to fire and rescue companies and Section 1-112(f)(2)b of the Paper Gaming Regulations designating the remainder (75%) for capital education project funding. In accordance with the previous Resolution 04-18 the county designates the Allegany County Fire & Rescue Board to determine distribution of all revenues as referenced in Section 1-112(f)(2)a for FY06.

County Commissioners of Allegany County, Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner


Barbara B. Royle, Commissioner



ALLEGANY COUNTY, MARYLAND

ALL FUNDS

June 2, 2005

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2006 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS

SOURCES OF FUNDS

	Sources Excluding Transfers-In	Transfers-In	Total Sources
	\$	\$	\$
General Fund	68,034,706	171,678	68,206,384
Special Revenue Funds			
Highway	5,250,000	1,661,715	6,911,715
Coal Haul Roads	1,071,500	0	1,071,500
Transit	1,784,345	197,933	1,982,278
Gaming Fund	696,155	0	696,155
Community Development Block Grant	396,341	0	396,341
CDBG Program Income	55,400	0	55,400
Housing and Community Development	1,320,591	181,763	1,502,354
Narcotics Task Force	58,751	18,501	77,252
Revolving Building	6,976,874	0	6,976,874
Public Safety	645,112	0	645,112
Debt Service Fund	125,000	5,849,145	5,974,145
Capital Project Funds			
Capital Project	15,368,666	427,752	15,796,418
PAYGO Capital Reserve	450,000	0	450,000
2004 Public Improvement Bond	917,600	0	917,600
2006 Public Improvement Bond	2,545,000	0	2,545,000
Enterprise Funds			
Water Districts	1,582,542	20,000	1,602,542
Sanitary Districts	6,993,423	52,500	7,045,923
Nursing Home	9,661,448	0	9,661,448
County Loan Fund	131,050	0	131,050
TOTAL SOURCES OF FUNDS	\$ 124,064,504	\$ 8,580,987	\$ 132,645,491



ALLEGANY COUNTY, MARYLAND

ALL FUNDS

June 2, 2005

OPERATING AND CAPITAL BUDGETS FOR FISCAL YEAR 2006 SUMMARY SCHEDULE OF TOTAL SOURCES AND USES OF FUNDS (Con't)

USES OF FUNDS

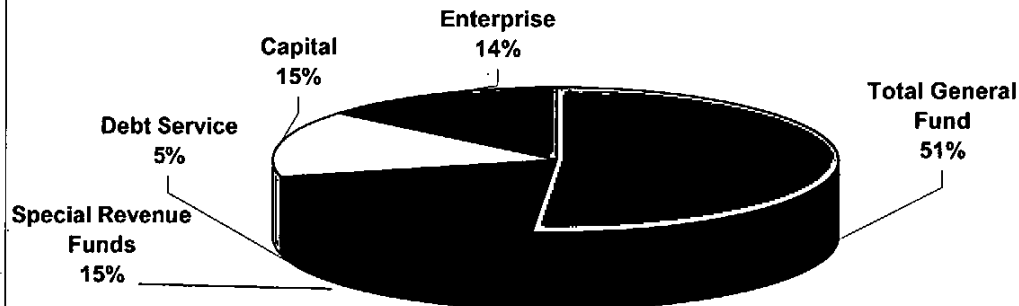
	Uses Excluding Transfers-Out	Transfers-Out	Total Uses
General Fund	\$ 61,351,751	\$ 6,854,633	\$ 68,206,384
Special Revenue Funds			
Highway	6,911,715	0	6,911,715
Coal Haul Roads	1,071,500	0	1,071,500
Transit	1,982,278	0	1,982,278
Community Development Block Grant	341,000	55,341	396,341
Gaming Fund	273,155	423,000	696,155
CDBG Program Income	55,400	0	55,400
Housing and Community Development	1,502,354	0	1,502,354
Narcotics Task Force	77,252	0	77,252
Revolving Building	5,859,911	1,116,963	6,976,874
Public Safety	645,112	0	645,112
Debt Service Fund	5,974,145	0	5,974,145
Capital Project Funds			
Capital Project	15,796,418	0	15,796,418
PAYGO Capital Reserve	450,000	0	450,000
2004 Public Improvement Bond	917,600	0	917,600
2006 Public Improvement Bond	2,545,000	0	2,545,000
Enterprise Funds			
Water Districts	1,602,542	0	1,602,542
Sanitary Districts	7,045,923	0	7,045,923
Nursing Home	9,661,448	0	9,661,448
County Loan Fund	0	131,050	131,050
TOTAL USES OF FUNDS	\$ 124,064,504	\$ 8,580,987	\$ 132,645,491

All Funds Fiscal Year Comparison

	Fiscal Year 2005	Fiscal Year 2006	Change	% Change
General Government	\$5,928,219	\$6,505,635	\$577,416	9.7%
Public Safety	10,508,292	11,747,967	1,239,675	11.8%
Public Works	2,212,323	2,331,871	119,548	5.4%
Public Welfare	1,724,949	1,971,406	246,457	14.3%
Health	1,348,180	1,375,744	27,564	2.0%
Education	31,239,000	32,639,000	1,400,000	4.5%
Economic Development	1,511,658	1,474,371	-37,287	-2.5%
Recreation, Culture, Miscellaneous, and Other	3,139,305	3,305,757	166,452	5.3%
Transfers	7,372,596	6,854,633	-517,963	-7.0%
Total General Fund	\$64,984,522	\$68,206,384	\$3,221,862	5.0%
Special Revenue Funds	16,864,945	20,314,981	3,450,036	20.5%
Debt Service	5,934,904	5,974,145	39,241	0.7%
Capital	11,622,326	19,709,018	8,086,692	69.6%
Enterprise	17,971,380	18,440,963	469,583	2.6%
Grand Total	\$117,378,077	\$132,645,491	\$15,267,414	13.0%

Note: Debt Service Included In Each Category Area

Allegany County Summary Of FY 2006 Funds





ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 2, 2005

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2003	FY 2004	FY 2005	FY 2006
<u>REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
Taxes - Local Property	\$ 26,823,761	\$ 27,527,977	\$ 27,870,442	\$ 28,829,695
Taxes - Local Income	19,391,155	21,536,150	20,163,500	21,950,000
Taxes - Local Other	1,583,457	2,702,537	2,516,000	2,849,000
Licenses and Permits	580,355	606,228	588,000	594,700
Intergovernmental	10,304,740	10,170,138	8,324,664	8,975,347
Service Charges	2,074,600	2,636,468	2,478,802	2,523,599
Fines and Forfeitures	99,477	-23,118	26,400	23,600
Miscellaneous:				
Interest	276,725	154,836	127,654	183,147
Rents	214,668	265,139	271,791	279,568
Other Miscellaneous	110,514	63,625	72,750	76,050
Unexpended Balance - Prior Year	0	0	1,933,109	1,750,000
	<u>\$ 61,459,452</u>	<u>\$ 65,639,980</u>	<u>\$ 64,373,112</u>	<u>\$ 68,034,706</u>
<u>TRANSFERS IN</u>				
Special Revenue Fund	\$ 130,564	\$ 60,380	\$ 45,380	\$ 45,380
Enterprise Fund	882,228	721,868	552,530	126,298
Total Transfers From Other Funds	<u>\$ 1,191,191</u>	<u>\$ 782,248</u>	<u>\$ 611,410</u>	<u>\$ 171,678</u>
TOTAL GENERAL FUND REVENUES	<u><u>\$ 62,650,643</u></u>	<u><u>\$ 66,422,228</u></u>	<u><u>\$ 64,984,522</u></u>	<u><u>\$ 68,206,384</u></u>



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 2, 2005

SUMMARY SCHEDULE OF REVENUES AND APPROPRIATIONS

	FY 2003	FY 2004	FY 2005	FY 2006
<u>APPROPRIATIONS</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>
General Government	\$ 5,398,393	\$ 5,679,728	\$ 5,928,219	\$ 6,505,635
Public Safety	9,359,374	10,046,372	10,508,292	11,747,967
Public Works	2,243,620	2,169,154	2,212,323	2,331,871
Health	1,249,259	1,282,421	1,348,180	1,375,744
Public Welfare	1,950,687	1,836,704	1,724,949	1,971,406
Education	31,111,438	31,512,125	31,239,000	32,639,000
Recreation and Culture	1,169,679	1,197,091	1,396,385	1,470,385
Conservation of Natural Resources	236,697	223,675	252,070	267,556
Community Development and Housing	8,000	102,266	279,546	305,737
Economic Development	1,271,234	1,497,819	1,511,658	1,474,371
Intergovernmental	28,704	28,704	28,704	28,704
Miscellaneous	932,705	787,270	1,182,600	1,233,375
Sub-Total	\$ 54,959,790	\$ 56,363,329	\$ 57,611,926	\$ 61,351,751
<u>TRANSFERS OUT</u>				
Highway Fund	\$ 1,454,330	\$ 1,619,312	\$ 1,979,741	\$ 1,661,715
Tourism Marketing Fund	0	28,637	0	0
Transit Fund	108,438	93,578	129,920	197,933
Housing & Community Development Fund	210,014	137,779	166,170	181,763
Narcotics Task Force Fund	9,254	16,306	19,399	18,501
Revolving Building Fund	16,000	41,000	311,264	0
Debt Service Fund	4,870,889	4,799,670	4,657,866	4,749,721
Capital Projects Funds	341,735	1,198,304	108,236	0
Sanitary Districts	0	60,428	0	0
Loan Fund	0	0	0	45,000
Total Transfers to Other Funds	\$ 7,010,660	\$ 7,995,014	\$ 7,372,596	\$ 6,854,633
TOTAL GENERAL FUND APPROPRIATIONS	\$ 61,970,450	\$ 64,358,343	\$ 64,984,522	\$ 68,206,384



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
June 2, 2005
DETAIL SCHEDULE OF ESTIMATED REVENUES

REAL AND PERSONAL PROPERTY TAXES

Estimated Assessable Base - State Certified - Pursuant to Title 2-205 of the Tax
 Property Article of the Annotated Code of Maryland.

REAL AND PERSONAL PROPERTY

Rate per \$100:

	<u>FY 2003 Actual Revenues</u>	<u>FY 2004 Actual Revenues</u>	<u>FY 2005 Original</u>	<u>FY 2006 Approved</u>	<u>Percentage Of Total</u>
Barton				102,554	
Cumberland				7,334,325	
Frostburg				2,270,497	
Lonaconing				246,524	
Luke				805,582	
Midland				95,902	
Westernport				467,945	
Unincorporated				20,447,366	
Sub-total				<u>\$ 31,770,695</u>	
FY 2005 \$1.0007 (Adjusted as needed for Tax Differential by Municipality)			31,147,756		
FY 2004 \$1.0000 (Adjusted as needed for Tax Differential by Municipality)		30,798,760			
FY 2003 \$0.9838 (Adjusted as needed for Tax Differential by Municipality)	30,140,361				

Payments in Lieu of Property Taxes:

Personal Property Taxes - Coal Taxes	221,444	221,498	200,000	210,000	
Real Estate Taxes - Housing Authorities	61,294	35,000	35,000	35,000	
Interest and late payment penalties on property taxes	649,353	633,501	625,000	625,000	
Sub-total	<u>\$ 31,072,452</u>	<u>\$ 31,688,759</u>	<u>\$ 32,007,756</u>	<u>\$ 32,640,695</u>	

Deductions:

Prompt Payment Discounts on Property Taxes	\$ 135,416	\$ 115,255	\$ 116,000	\$ 121,000	
Deferred Revenue	173,122	75,685	150,000	105,000	
Manufacturers Tax Exemption	3,657,276	3,426,655	3,599,019	3,325,000	
Coal Company Personal Property Taxes	122,362	119,222	125,000	50,000	
Enterprise Zone Exemptions	160,515	141,250	132,295	175,000	
BRIP - Brownsfield Credit	0	0	15,000	5,000	
State Tax Credits/Historic Credits	0	282,715	0	30,000	
Sub-total	<u>\$ 4,248,691</u>	<u>\$ 4,160,782</u>	<u>\$ 4,137,314</u>	<u>\$ 3,811,000</u>	

TOTAL NET PROPERTY TAXES

<u>\$ 26,823,761</u>	<u>\$ 27,527,977</u>	<u>\$ 27,870,442</u>	<u>\$ 28,829,695</u>	42.2%
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ALLEGANY COUNTY, MARYLAND
GENERAL FUND
June 2, 2005
DETAIL SCHEDULE OF PROPERTY TAX ESTIMATE

<u>Taxing Area</u>	Real Estate		Personal Property		Public Utilities		Grand Total	
	<u>Assessment</u>	<u>Real Estate Tax</u>	<u>Assessment</u>	<u>Personal Property Tax</u>	<u>Assessment</u>	<u>Public Utility Tax</u>	<u>Total Assessment</u>	<u>Total Revenues</u>
Barton	\$8,724,271	\$84,861	\$239,570	\$5,826	\$488,000	\$11,867	\$9,451,841	\$102,554
Cumberland	605,996,201	5,641,219	32,747,850	762,141	37,722,000	877,904	676,466,051	7,281,264
Frostburg	211,889,684	1,984,559	4,576,710	107,164	7,635,000	178,774	224,101,394	2,270,497
Lonaconing	20,068,314	191,612	576,460	13,760	1,724,000	41,152	22,368,774	246,524
Luke	62,396,866	593,769	7,811,440	185,834	1,092,000	25,979	71,300,306	805,582
Midland	8,501,260	82,692	121,210	2,948	422,000	10,262	9,044,470	95,902
Westernport	43,289,998	413,333	567,930	13,556	1,720,000	41,056	45,577,928	467,945
Unincorporated	1,426,362,114	14,273,606	182,422,740	4,563,852	64,350,000	1,609,908	1,673,134,854	20,447,366
Subtotal	\$2,387,228,708	\$23,265,651	\$229,063,910	\$5,655,081	\$115,153,000	\$2,796,902	\$2,731,445,618	\$31,717,634
Public Utility	5,700,000	53,061					\$5,700,000	\$53,061
Grand Total	\$2,392,928,708	\$23,318,712	\$229,063,910	\$5,655,081	\$115,153,000	\$2,796,902	\$2,737,145,618	\$31,770,695

	<u>Assessable Base</u>	<u>%</u>	<u>Revenues</u>	<u>%</u>
Real Estate	\$2,392,928,708	87.4%	\$23,318,712	73.4%
Personal Property	\$229,063,910	8.4%	\$5,655,081	17.8%
Public Utility	\$115,153,000	4.2%	\$2,796,902	8.8%
Grand Total	\$2,737,145,618	100.0%	\$31,770,695	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

June 2, 2005

DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2003 Actual Revenues	FY 2004 Actual Revenues	FY 2005 Original	FY 2006 Approved	Percentage Of Total
<u>LOCAL INCOME TAX</u>					
Local Income Tax	\$ 19,391,155	\$ 21,536,150	\$ 20,163,500	\$ 21,950,000	
TOTAL LOCAL INCOME TAX	\$ 19,391,155	\$ 21,536,150	\$ 20,163,500	\$ 21,950,000	32.2%
<u>OTHER LOCAL TAXES</u>					
Hotel/Motel Tax	\$ 183,780	\$ 446,228	\$ 440,000	\$ 476,000	
Admissions and Amusement	194,928	173,656	195,000	172,000	
Recordation	754,830	1,380,744	1,200,000	1,280,000	
911 Local Fees	241,413	395,714	480,000	480,000	
Trailer Court Taxes	73,091	73,663	71,000	71,000	
Transfer Tax, Property	135,415	232,532	130,000	370,000	
TOTAL OTHER LOCAL TAXES	\$ 1,583,457	\$ 2,702,537	\$ 2,516,000	\$ 2,849,000	4.2%
<u>LICENSES AND PERMITS</u>					
Alcoholic Beverages License	\$ 84,410	\$ 88,094	\$ 96,100	\$ 93,000	
Amusement	5,757	2,793	5,500	3,000	
Traders	99,471	98,877	94,000	97,000	
Occupational Junkyard Permits	1,200	700	1,200	1,200	
Animal License	16,514	15,917	16,000	16,000	
Building Permits	35,423	38,533	35,000	40,000	
Marriage License	5,635	5,115	5,200	4,500	
Franchise TV Cable Systems	301,060	319,853	310,000	310,000	
Sediment Control Fee	30,885	36,346	25,000	30,000	
TOTAL LICENSES AND PERMITS	\$ 580,355	\$ 606,228	\$ 588,000	\$ 594,700	0.8%
<u>INTERGOVERNMENTAL REVENUES</u>					
<u>FROM THE FEDERAL GOVERNMENT</u>					
Homeland Security Grant	\$ 0	\$ 94,135	\$ 0	\$ 78,217	
Justice Department Grant	78,232	5,043	52,995	0	
Civil Defense	40,263	49,925	47,000	30,000	
FEMA Grant	0	50,638	0	0	
EMT Grant	34,607	19,993	20,000	20,000	
MTA - P & Z Reimbursement	119,092	123,000	123,000	123,000	
Highway Grant, Planning	109,949	57,982	57,983	58,258	
Federal Highway Grant	2,995	0	0	0	

ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2003 Actual Revenues	FY 2004 Actual Revenues	FY 2005 Original	FY 2006 Approved	Percentage Of Total
<u>INTERGOVERNMENTAL REVENUES (Con't)</u>					
<u>FROM THE FEDERAL GOVERNMENT (Con't)</u>					
TANF Grant	\$ 211,001	\$ 24,665	\$ 24,750	\$ 114,750	
Medtrans Grant	418,958	413,203	326,422	423,000	
Food Distribution To Needy	17,766	15,971	14,000	17,000	
Summer Camp Program	2,302	1,848	0	0	
Soil Conservation Service	0	4,050	0	0	
Emergency Shelter Grant	25,790	42,613	25,000	25,000	
ARC Grants	30,000	30,000	50,000	30,000	
Circuit Court Masters Program	74,147	70,461	68,057	76,539	
Other Federal Grants	0	13,139	10,000	13,500	
In Lieu of Taxes	4,170	4,276	2,500	2,500	
TOTAL FROM THE FEDERAL GOVERNMENT	\$ 1,169,272	\$ 1,020,942	\$ 821,707	\$ 1,011,764	1.5%
<u>FROM THE STATE GOVERNMENT</u>					
Public Health	\$ 18,770	\$ 21,847	\$ 22,000	\$ 22,000	
Police Protection	235,151	239,565	225,000	235,000	
MD Emergency Management Agency	0	8,750	0	0	
State MTA Operating	59,546	61,500	61,500	61,500	
State All Trans	146,271	152,540	209,945	209,945	
State Highway Grant	7,860	230,467	0	0	
Transportation Planning	13,744	7,248	7,247	7,283	
Md Department of the Environment	0	10,000	0	6,120	
Summer Camp Program	11,114	11,114	0	7,767	
Juvenile Services Grant	13,423	13,718	14,069	14,194	
JSA Crisis Intervention	21,022	21,183	33,645	33,729	
Department Of Social Services	67,283	61,500	61,500	61,500	
Department Of Natural Resources	219,294	86,984	150,000	175,000	
Conservation Aide	20,000	20,000	20,000	24,492	
Program Open Space	216,840	66,862	167,000	200,000	
Fire Suppression	21	0	1,000	1,000	
Disparity Grant	7,590,374	7,505,173	5,901,718	6,100,040	
State Jury Reimbursement	34,710	37,350	50,000	50,000	
Tourism Grant	0	20,000	20,000	40,000	
Governor's Office Of Crime Control	26,393	19,995	0	0	
Work Crew Supervisor	41,204	42,075	40,000	40,000	
Victim/Witness Program	33,339	28,050	14,025	0	
Miscellaneous	299,766	429,657	478,808	410,501	
TOTAL FROM THE STATE GOVERNMENT	\$ 9,076,125	\$ 9,095,578	\$ 7,477,457	\$ 7,700,071	11.3%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2003	FY 2004	FY 2005	FY 2006	Percentage
	Actual	Actual	Original	Approved	Of Total
	Revenues	Revenues			
<u>INTERGOVERNMENTAL REVENUES (con't)</u>					
<u>OTHER AGENCIES</u>					
Other Agency Revenue	\$ 59,343	\$ 53,618	\$ 25,500	\$ 263,512	
TOTAL OTHER AGENCIES	\$ 59,343	\$ 53,618	\$ 25,500	\$ 263,512	0.4%
TOTAL INTERGOVERNMENTAL REVENUES	\$ 10,304,740	\$ 10,170,138	\$ 8,324,664	\$ 8,975,347	13.2%
<u>SERVICE CHARGES</u>					
<u>GENERAL GOVERNMENT CHARGES</u>					
State Civil Process	\$ 28,755	\$ 34,850	\$ 25,000	\$ 30,000	
Child Support Incentive	0	3,127	0	0	
Sheriff Fees	9,301	4,102	8,500	0	
Plans & Specifications & Code Home Rule Book	13,680	4,135	4,000	4,000	
Regulations & Map Sales	3,726	5,478	2,000	2,000	
Tax Sale Fees	24,521	17,996	15,000	15,000	
Election Filing Fees	4,839	250	250	200	
Security Interest Filing Fee	0	100	0	100	
Liquor License Application Fees	8,080	8,320	9,000	8,500	
Liquor License Transfer Fees	2,845	3,470	5,000	3,500	
Health Ins Administration Fees	766	522	850	600	
Other General Govt Service Charges	0	7,848	0	0	
Promotion Accounts	0	17,667	35,000	70,000	
Collection Fees - Taxes	35,954	38,108	37,000	38,000	
Liquor License Collection Fees	3,152	3,752	3,500	3,500	
Hotel/Motel Tax Collection Fee	11,671	11,295	12,000	12,000	
Partial Payment Fee	1,066	1,054	1,500	1,000	
Engineering Fees	74,948	51,432	50,000	30,000	
Service Fees Other	505,823	470,171	544,935	558,114	
TOTAL GENERAL GOVERNMENT CHARGES	\$ 729,127	\$ 683,677	\$ 753,535	\$ 776,514	1.1%
<u>PUBLIC SAFETY CHARGES</u>					
Police Protection - Sheriff	\$ 7,738	\$ 8,534	\$ 5,000	\$ 14,000	
Fingerprinting Fee	1,360	1,210	1,300	1,500	
Jail Work Release	72,385	61,090	70,000	40,000	
Boarding State Prisoners	298,549	324,105	250,000	300,000	
Boarding Federal Prisoners	94,217	519,725	520,000	600,000	
Community Service Fee	12,800	14,575	13,000	13,000	
Home Detention Fee	24,915	57,813	45,000	45,000	
Inmate Medical Copay	2,503	2,227	2,500	3,400	
Building Inspection Fees	23,596	47,582	32,000	32,000	
TOTAL PUBLIC SAFETY CHARGES	\$ 538,063	\$ 1,036,861	\$ 938,800	\$ 1,048,900	1.6%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF ESTIMATED REVENUES

	FY 2003 Actual Revenues	FY 2004 Actual Revenues	FY 2005 Original	FY 2006 Approved	Percentage Of Total
<u>SERVICE CHARGES (Con't)</u>					
<u>OTHER SERVICE CHARGES</u>					
Landfill Fees	\$ 167,611	\$ 161,110	\$ 170,000	\$ 150,000	
Recycling Fees	106,179	115,116	100,000	100,000	
Recycled Material Sales	18,534	18,514	17,000	15,000	
Dog Adoptions	19,859	22,327	21,000	18,000	
Rocky Gap Resort Fees	153,985	154,981	159,000	0	
UPRC Reimbursement	328,731	431,035	307,017	393,957	
Alltrans Fares	11,611	12,247	12,000	15,000	
Road Closing Fees	900	600	450	450	
Maintenance Fees	0	0	0	5,778	
TOTAL OTHER SERVICE CHARGES	\$ 807,410	\$ 915,930	\$ 786,467	\$ 698,185	1.0%
TOTAL SERVICE CHARGES	\$ 2,074,600	\$ 2,636,468	\$ 2,478,802	\$ 2,523,599	3.7%
<u>FINES AND FORFEITURES</u>					
Circuit Court Fines	\$ 13,394	\$ 16,900	\$ 10,000	\$ 8,000	
Dog Ordinance Fines	15,965	12,845	12,000	12,000	
Liquor Fines and Fees	625	800	3,000	3,000	
Permits and Enforcement Fines	0	250	400	400	
Fines and Forfeitures	69,493	53,913	1,000	200	
TOTAL FINES AND FORFEITURES	\$ 99,477	\$ -23,118	\$ 26,400	\$ 23,600	0.0%
<u>MISCELLANEOUS REVENUES</u>					
<u>INTEREST</u>					
Interest on Bank Deposits	\$ 141,477	\$ 81,360	\$ 100,000	\$ 150,000	
Interest on Fire Company Loans	900	1,055	893	722	
Interest on Loans to Other Units	110,756	58,767	15,261	10,925	
Interest on Tax Office MMA	11,615	9,091	10,000	20,000	
Penalties	11,977	4,563	1,500	1,500	
TOTAL INTEREST	\$ 276,725	\$ 154,836	\$ 127,654	\$ 183,147	0.3%
<u>RENTS</u>					
Rents - General	\$ 2,774	\$ 6,188	\$ 3,700	\$ 5,000	
Rents - Fairgrounds	211,894	258,951	268,091	274,568	
TOTAL RENTS	\$ 214,668	\$ 265,139	\$ 271,791	\$ 279,568	0.4%

ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

<u>MISCELLANEOUS REVENUES (Con't)</u>	FY 2003	FY 2004	FY 2005	FY 2006	Percentage
<u>OTHER MISCELLANEOUS</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Approved</u>	<u>Of Total</u>
<u>Revenues</u>	<u>Revenues</u>	<u>Original</u>	<u>Approved</u>		
Contributions	\$ 3,197	\$ 3,000	\$ 0	\$ 0	
Sale of Surplus Property	6,376	18,674	18,000	18,000	
Miscellaneous	96,350	41,951	54,750	58,050	
Thrasher Museum	2,584	0	0	0	
Gift Shop Sales	2,007	0	0	0	
TOTAL OTHER MISCELLANEOUS	\$ 110,514	\$ 63,625	\$ 72,750	\$ 76,050	0.1%
TOTAL MISCELLANEOUS	\$ 601,907	\$ 483,600	\$ 472,195	\$ 538,765	0.8%
<u>UNEXPENDED BALANCE OF PRIOR YEARS</u>	\$ 0	\$ 0	\$ 1,933,109	\$ 1,750,000	2.6%
TOTAL REVENUES AND OTHER SOURCES OF FUNDS BEFORE TRANSFERS IN	\$ 61,459,452	\$ 65,639,980	\$ 64,373,112	\$ 68,034,706	99.7%
<u>TRANSFERS IN</u>					
From Special Revenue Funds	\$ 130,564	\$ 60,380	\$ 45,380	\$ 45,380	
From Capital Project Funds	178,399	0	13,500	0	
From Enterprise Funds	882,228	721,868	552,530	126,298	
TRANSFERS IN	\$ 1,191,191	\$ 782,248	\$ 611,410	\$ 171,678	0.3%
TOTAL GENERAL FUND SOURCES	\$ 62,650,643	\$ 66,422,228	\$ 64,984,522	\$ 68,206,384	100.0%



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT

	FY 2003	FY 2004	FY 2005		FY 2006	FY 2006	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>LEGISLATIVE</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Original</u>		<u>Request</u>	<u>Approved</u>	
<u>County Commissioners</u>							
Salaries and Fringe Benefits	\$ 111,539	\$ 117,449	\$ 124,877	3.0	\$ 136,421	\$ 136,421	3.0
Operating	15,709	14,703	17,300		22,550	22,550	
Capital Outlay	3,031	0	0		4,700	4,700	
Total County Commissioners	\$ 130,279	\$ 132,152	\$ 142,177		\$ 163,671	\$ 163,671	
<u>Commissioners Staff & Office</u>							
Salaries and Fringe Benefits	\$ 126,016	\$ 128,538	\$ 132,101	2.0	\$ 142,058	\$ 142,058	2.0
Operating	20,405	18,386	27,100		28,650	28,650	
Capital Outlay	849	2,028	0		0	0	
Total Commissioners Staff & Office	\$ 147,270	\$ 148,952	\$ 159,201		\$ 170,708	\$ 170,708	
TOTAL LEGISLATIVE AND EXECUTIVE	\$ 277,549	\$ 281,104	\$ 301,378	5.0	\$ 334,379	\$ 334,379	5.0
<u>JUDICIAL</u>							
<u>Family Support Services</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 58,062	1.0	\$ 63,645	\$ 63,645	1.0
Operating	0	0	122,500		122,000	122,000	
Capital Outlay	0	0	5,000		0	0	
Total Family Support Services	\$ 0	\$ 0	\$ 185,562		\$ 185,645	\$ 185,645	
<u>Alternative Dispute Resolution</u>							
Salaries & Fringes	\$ 4,375	\$ 4,417	\$ 5,502		\$ 5,391	\$ 5,391	
Operating	8,723	3,220	28,306		22,297	22,297	
Total Alternative Dispute Resolution	13,098	7,637	33,808		27,688	27,688	
<u>Circuit Court Masters Program</u>							
Salaries and Fringe Benefits	\$ 99,634	\$ 96,163	\$ 98,466	2.5	\$ 107,113	\$ 107,113	2.5
Operating	20,650	14,412	11,663		13,776	13,776	
Capital Outlay	895	5,826	0		0	0	
Total Circuit Court Masters Program	\$ 121,179	\$ 116,401	\$ 110,129		\$ 120,889	\$ 120,889	
<u>Circuit Court</u>							
Salaries and Fringe Benefits	\$ 229,906	\$ 221,854	\$ 225,825	4.8	\$ 244,986	\$ 244,986	4.8
Operating	21,429	40,340	45,093		49,093	47,093	
Capital Outlay	4,466	7,306	3,500		2,600	1,600	
Total Circuit Court	\$ 255,801	\$ 269,500	\$ 274,418		\$ 296,679	\$ 293,679	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

JUDICIAL (Con't)

Orphan's Court

Salaries and Fringe Benefits
Operating
Total Orphan's Court

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
Salaries and Fringe Benefits	\$ 47,036	\$ 36,663	\$ 37,218	3.0	\$ 40,598	\$ 40,598	3.0
Operating	1,967	1,090	2,165		2,665	2,665	
Total Orphan's Court	\$ 49,003	\$ 37,753	\$ 39,383		\$ 43,263	\$ 43,263	

Family Law Master

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Family Law Master

Salaries and Fringe Benefits	\$ 98,146	\$ 96,962	\$ 42,630	1.0	\$ 46,058	\$ 46,058	1.0
Operating	81,028	108,299	3,800		4,100	4,100	
Capital Outlay	5,205	3,562	5,000		1,645	1,545	
Total Family Law Master	\$ 184,379	\$ 208,823	\$ 51,430		\$ 51,803	\$ 51,703	

States Attorney

Salaries and Fringe Benefits
Operating
Capital Outlay
Total States Attorney

Salaries and Fringe Benefits	\$ 682,030	\$ 754,617	\$ 848,689	13.0	\$ 873,060	\$ 875,309	13.0
Operating	57,581	56,465	49,710		66,552	65,552	
Capital Outlay	16,310	4,052	0		4,800	4,800	
Total States Attorney	\$ 755,921	\$ 815,134	\$ 898,399		\$ 944,412	\$ 945,661	

Victim/Witness Coordinator

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Victim/Witness Coordinator

Salaries and Fringe Benefits	\$ 32,726	\$ 33,162	\$ 33,511	1.0	\$ 37,561	\$ 33,277	1.0
Operating	613	99	1,000		0	0	
Capital Outlay	0	0	0		0	0	
Total Victim/Witness Coordinator	\$ 33,339	\$ 33,261	\$ 34,511		\$ 37,561	\$ 33,277	

Law Library

Operating
Total Law Library

Operating	\$ 25,000	\$ 25,000	\$ 25,000		\$ 38,000	\$ 38,000	
Total Law Library	\$ 25,000	\$ 25,000	\$ 25,000		\$ 38,000	\$ 38,000	

Petit Jury

Salaries and Fringe Benefits
Operating
Capital Outlay
Total Petit Jury

Salaries and Fringe Benefits	\$ 6,406	\$ 6,087	\$ 6,470	1.0	\$ 7,008	\$ 7,008	1.0
Operating	44,764	44,889	56,250		56,250	56,250	
Capital Outlay	0	0	0		0	0	
Total Petit Jury	\$ 51,170	\$ 50,976	\$ 62,720		\$ 63,258	\$ 63,258	

Domestic Violence Protective Order Grant

Salaries and Fringe Benefits
Total Dom. Violence Prot. Order Grant

Salaries and Fringe Benefits	\$ 19,741	\$ 21,781	\$ 0		\$ 0	\$ 0	
Total Dom. Violence Prot. Order Grant	\$ 19,741	\$ 21,781	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

	FY 2003		FY 2004		FY 2005		FY 2006	FY 2006	
<u>JUDICIAL (Con't)</u>	Actual	Actual	Actual	FTE	Request	Approved	FTE		
<u>Maintenance, Court House</u>	Expenditures	Expenditures	Original						
Salaries and Fringe Benefits	\$ 106,572	\$ 104,036	\$ 110,465	2.7	\$ 119,992	\$ 119,992	2.7		
Operating	44,789	56,838	66,775		67,825	67,825			
Capital Outlay	0	1,145	0		6,000	6,000			
Total Maintenance, Court House	\$ 151,361	\$ 162,019	\$ 177,240		\$ 193,817	\$ 193,817			
TOTAL JUDICIAL	\$ 1,659,992	\$ 1,748,285	\$ 1,892,600	30.0	\$ 2,003,015	\$ 1,996,880	30.0		
<u>EXECUTIVE</u>									
<u>Administrator</u>									
Salaries and Fringe Benefits	\$ 197,717	\$ 199,063	\$ 205,305	2.0	\$ 219,305	\$ 219,305	2.0		
Operating	8,331	7,797	11,350		11,300	11,300			
Capital Outlay	2,482	2,349	0		0	0			
Total Administrator	\$ 208,530	\$ 209,209	\$ 216,655		\$ 230,605	\$ 230,605			
<u>ELECTIONS</u>									
<u>Election Office</u>									
Salaries and Fringe Benefits	\$ 177,651	\$ 186,627	\$ 202,068	7.5	\$ 212,749	\$ 217,262	7.5		
Operating	16,579	26,240	26,350		40,186	40,186			
Capital Outlay	4,560	1,251	0		201,417	1,200			
Total Election Office	\$ 198,790	\$ 214,118	\$ 228,418		\$ 454,352	\$ 258,648			
<u>Registration</u>									
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0			
Operating	78,852	45,175	45,750		0	0			
Capital Outlay	51,968	113,370	115,756		115,007	115,007			
Total Registration	\$ 130,820	\$ 158,545	\$ 161,506		\$ 115,007	\$ 115,007			
TOTAL ELECTIONS	\$ 329,610	\$ 372,663	\$ 389,924	7.5	\$ 569,359	\$ 373,655	7.5		



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

FINANCIAL ADMINISTRATION

Finance Department

Salaries and Fringe Benefits

Operating

Capital Outlay

Total Finance Department

Tax & Utility Collection

Salaries and Fringe Benefits

Operating

Capital Outlay

Total Tax Collection

Professional Services

Salaries and Fringe Benefits

Operating

Capital Outlay

Total Professional Services

TOTAL FINANCIAL ADMINISTRATION

	FY 2003	FY 2004			FY 2005		FY 2006	FY 2006	
	Actual	Actual			Original	FTE	Request	Approved	FTE
	Expenditures	Expenditures							
Salaries and Fringe Benefits	\$ 536,390	\$ 556,929	\$ 587,850	9.3	\$ 636,594		\$ 636,594		9.6
Operating	27,821	27,135	28,500		31,950		31,950		
Capital Outlay	560	1,800	0		0		0		
Total Finance Department	\$ 564,771	\$ 585,864	\$ 616,350		\$ 668,544		\$ 668,544		
Salaries and Fringe Benefits	\$ 366,599	\$ 398,013	\$ 364,418	7.5	\$ 409,101		\$ 409,101		7.5
Operating	41,562	43,894	53,370		53,370		53,370		
Capital Outlay	560	0	0		2,000		0		
Total Tax Collection	\$ 408,721	\$ 441,907	\$ 417,788		\$ 464,471		\$ 462,471		
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0		\$ 0		
Operating	24,325	25,600	32,000		38,000		38,000		
Capital Outlay	0	0	0		0		0		
Total Professional Services	\$ 24,325	\$ 25,600	\$ 32,000		\$ 38,000		\$ 38,000		
TOTAL FINANCIAL ADMINISTRATION	\$ 997,817	\$ 1,053,371	\$ 1,066,138	16.8	\$ 1,171,015		\$ 1,169,015		17.1

LEGAL COUNSEL

County Attorneys

Salaries and Fringe Benefits

Operating

Capital Outlay

Total County Attorneys

Other Legal/Professional

Salaries and Fringe Benefits

Operating

Capital Outlay

Total Other Legal/Professional

TOTAL LEGAL COUNSEL

Salaries and Fringe Benefits	\$ 163,809	\$ 172,217	\$ 179,788	3.2	\$ 177,396		\$ 177,396		3.0
Operating	6,891	6,084	8,100		8,950		8,950		
Capital Outlay	258	237	2,000		2,000		0		
Total County Attorneys	\$ 170,958	\$ 178,538	\$ 189,888		\$ 188,346		\$ 186,346		
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0		\$ 0		
Operating	68,141	140,864	58,000		58,000		58,000		
Capital Outlay	0	0	0		0		0		
Total Other Legal/Professional	\$ 68,141	\$ 140,864	\$ 58,000		\$ 58,000		\$ 58,000		
TOTAL LEGAL COUNSEL	\$ 239,099	\$ 319,402	\$ 247,888	3.2	\$ 246,346		\$ 244,346		3.0



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

PERSONNEL ADMINISTRATION

Human Resources Department

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
Salaries and Fringe Benefits	\$ 105,502	\$ 136,903	\$ 191,209	2.6	\$ 257,296	\$ 282,693	4.0
Operating	17,256	15,052	16,800		18,500	18,500	
Capital Outlay	1,855	0	0		0	0	
Total Human Resources Department	\$ 124,613	\$ 151,955	\$ 208,009		\$ 275,796	\$ 301,193	

Human Resource Board Of Appeals

Salaries and Fringe Benefits	\$ 11,316	\$ 787	\$ 4,860		\$ 4,860	\$ 4,860	
Operating	2	99	100		100	100	
Capital Outlay	0	0	0		0	0	
Total Human Res. Board Of Appeals	\$ 11,318	\$ 886	\$ 4,960		\$ 4,960	\$ 4,960	

Wellness/Employee Recognition

Salaries and Fringe Benefits	\$ 11,651	\$ 12,345	\$ 12,421	0.5	\$ 13,612	\$ 13,612	0.5
Operating	8,381	5,097	8,560		8,560	8,560	
Capital Outlay	0	0	0		0	0	
Total Employee Recognition	\$ 20,032	\$ 17,442	\$ 20,981		\$ 22,172	\$ 22,172	

TOTAL PERSONNEL ADMINISTRATION

	\$ 155,963	\$ 170,283	\$ 233,950	3.1	\$ 302,928	\$ 328,325	4.5
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PLANNING & ZONING

Planning

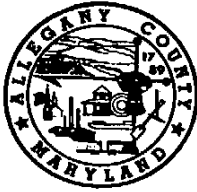
Salaries and Fringe Benefits	\$ 122,842	\$ 78,212	\$ 72,169	1.3	\$ 78,983	\$ 136,787	2.3
Operating	8,001	8,156	14,000		14,000	14,000	
Capital Outlay	1,805	237	0		0	0	
Total Planning	\$ 132,648	\$ 86,605	\$ 86,169		\$ 92,983	\$ 150,787	

Land Use Planning

Salaries and Fringe Benefits	\$ 25,088	\$ 52,409	\$ 80,960	2.0	\$ 113,192	\$ 108,750	2.3
Operating	38,341	21,722	42,000		50,000	43,000	
Capital Outlay	14,019	0	0		0	0	
Total Land Use Planning	\$ 77,448	\$ 74,131	\$ 122,960		\$ 163,192	\$ 151,750	

TOTAL PLANNING & ZONING

	\$ 210,096	\$ 160,736	\$ 209,129	3.3	\$ 256,175	\$ 302,537	4.6
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ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>GENERAL SERVICES</u>							
<u>Maintenance - General</u>							
Salaries and Fringe Benefits	\$ 468,965	\$ 488,067	\$ 482,163	8.5	\$ 510,016	\$ 510,016	8.5
Operating	7,119	7,010	8,500		10,000	10,000	
Capital Outlay	0	0	0		0	0	
Total Maintenance - General	<u>\$ 476,084</u>	<u>\$ 495,077</u>	<u>\$ 490,663</u>		<u>\$ 520,016</u>	<u>\$ 520,016</u>	
<u>Maintenance - County Office Complex</u>							
Salaries and Fringe Benefits	\$ 137,918	\$ 118,624	\$ 134,253	4.3	\$ 147,623	\$ 147,623	3.9
Operating	89,822	94,349	75,750		93,150	93,150	
Capital Outlay	29,934	56,842	0		43,500	43,500	
Total Maintenance-Complex	<u>\$ 257,674</u>	<u>\$ 269,815</u>	<u>\$ 210,003</u>		<u>\$ 284,273</u>	<u>\$ 284,273</u>	
<u>Maintenance - County Buildings</u>							
Salaries and Fringe Benefits	\$ 18,627	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	27,053	14,980	24,500		29,600	29,600	
Capital Outlay	8,070	10,677	0		0	0	
Total Maintenance - County Buildings	<u>\$ 53,750</u>	<u>\$ 25,657</u>	<u>\$ 24,500</u>		<u>\$ 29,600</u>	<u>\$ 29,600</u>	
<u>Maintenance - Prospect Sq. Office Bdlg</u>							
Salaries and Fringe Benefits	\$ 26,362	\$ 35,448	\$ 38,354	1.0	\$ 46,049	\$ 42,339	1.0
Operating	19,968	29,351	43,200		46,800	46,800	
Capital Outlay	0	0	0		0	0	
Total Maint - Prospect Office Bdlg	<u>\$ 46,330</u>	<u>\$ 64,799</u>	<u>\$ 81,554</u>		<u>\$ 92,849</u>	<u>\$ 89,139</u>	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

GENERAL GOVERNMENT (Con't)

GENERAL SERVICES (Con't)

Information Technology Division

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
Salaries and Fringe Benefits	\$ 103,793	\$ 119,710	\$ 141,736	3.3	\$ 174,008	\$ 174,008	3.3
Operating	26,554	24,515	23,650		23,100	23,100	
Capital Outlay	0	0	13,000		0	0	
Total Information Technology Division	<u>\$ 130,347</u>	<u>\$ 144,225</u>	<u>\$ 178,386</u>		<u>\$ 197,108</u>	<u>\$ 197,108</u>	

Information Technology

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	255,757	264,767	279,661		294,847	294,847	
Capital Outlay	0	0	0		0	0	
Total Information Technology	<u>\$ 255,757</u>	<u>\$ 264,767</u>	<u>\$ 279,661</u>		<u>\$ 294,847</u>	<u>\$ 294,847</u>	

-----**TOTAL GENERAL SERVICES**-----
 \$ 1,219,942 \$ 1,264,340 \$ 1,264,767 17.1 \$ 1,418,693 \$ 1,414,983 16.7

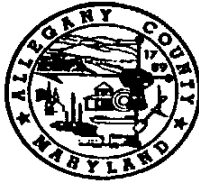
OTHER GENERAL GOVERNMENT

Liquor Control Board

Salaries and Fringe Benefits	\$ 83,675	\$ 84,896	\$ 88,040	4.0	\$ 96,706	\$ 93,690	4.0
Operating	14,478	15,439	17,750		17,220	17,220	
Capital Outlay	1,642	0	0		0	0	
Total Liquor Control Board	<u>\$ 99,795</u>	<u>\$ 100,335</u>	<u>\$ 105,790</u>		<u>\$ 113,926</u>	<u>\$ 110,910</u>	

TOTAL OTHER GENERAL GOVERNMENT \$ 99,795 \$ 100,335 \$ 105,790 4.0 \$ 113,926 \$ 110,910 4.0

TOTAL GENERAL GOVERNMENT \$ 5,398,393 \$ 5,679,728 \$ 5,928,219 92.0 \$ 6,646,441 \$ 6,505,635 94.4



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF ESTIMATED REVENUES

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY

POLICE

Sheriffs Department

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
Salaries and Fringe Benefits	\$ 1,472,097	\$ 1,394,111	\$ 1,338,788	26.9	\$ 1,727,267	\$ 1,518,387	28.6
Operating	182,381	208,016	197,350		224,950	215,068	
Capital Outlay	19,669	30,983	15,192		8,877	8,877	
Total Sheriffs Department	\$ 1,674,147	\$ 1,633,110	\$ 1,551,330		\$ 1,961,094	\$ 1,742,332	

Aggressive Drivers Grant

Salaries and Fringe Benefits	\$ 3,940	\$ 5,469	\$ 5,500		\$ 5,500	\$ 5,500	
Total Aggressive Drivers Grant	\$ 3,940	\$ 5,469	\$ 5,500		\$ 5,500	\$ 5,500	

Highway Safety Grant

Salaries and Fringe Benefits	\$ 10,848	\$ 4,156	\$ 0		\$ 6,000	\$ 6,000	
Total Highway Safety Grant	\$ 10,848	\$ 4,156	\$ 0		\$ 6,000	\$ 6,000	

C3I Unit

Operating	\$ 11,235	\$ 12,855	\$ 12,000		\$ 13,000	\$ 13,000	
Capital Outlay	16,343	0	0		0	0	
Total C3I Unit	\$ 27,578	\$ 12,855	\$ 12,000		\$ 13,000	\$ 13,000	

Family Agency Network

Salaries and Fringe Benefits	\$ 44,668	\$ 44,263	\$ 47,052	1.0	\$ 52,556	\$ 52,556	1.0
Total Family Agency Network	\$ 44,668	\$ 44,263	\$ 47,052		\$ 52,556	\$ 52,556	

Attendance Resource Program

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0.0	\$ 60,404	\$ 60,404	1.0
Operating	0	0	0		6,900	6,900	
Capital Outlay	0	0	0		8,000	8,000	
Total Attendance Resource Program	\$ 0	\$ 0	\$ 0		\$ 75,304	\$ 75,304	

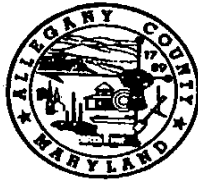
Multi Agency Team

Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0	0.0	\$ 48,508	\$ 48,508	1.0
Total Multi Agency Team	\$ 0	\$ 0	\$ 0		\$ 48,508	\$ 48,508	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

	FY 2003	FY 2004	FY 2005		FY 2006	FY 2006	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>POLICE (Con't)</u>							
<u>Police Grant Health Department</u>							
Salaries and Fringe Benefits	\$ 1,071	\$ 0	\$ 0		\$ 0	\$ 0	
Total Police Grant Health Department	\$ 1,071	\$ 0	\$ 0		\$ 0	\$ 0	
<u>Marijuana Eradication</u>							
Salaries and Fringe Benefits	\$ 0	\$ 450	\$ 1,000		\$ 2,000	\$ 2,000	
Total Marijuana Eradication	\$ 0	\$ 450	\$ 1,000		\$ 2,000	\$ 2,000	
TOTAL POLICE	\$ 1,762,252	\$ 1,700,303	\$ 1,616,882	27.9	\$ 2,163,962	\$ 1,945,200	31.6
<u>FIRE</u>							
<u>Fire Suppression</u>							
Operating	\$ 0	\$ 0	\$ 6,500		\$ 6,500	\$ 6,500	
Total Fire Suppression	\$ 0	\$ 0	\$ 6,500		\$ 6,500	\$ 6,500	
<u>Fire & Rescue Organizations</u>							
Salaries and Fringe Benefits	\$ 2,389	\$ 2,262	\$ 2,119	0.1	\$ 2,364	\$ 2,138	0.1
Operating	833,567	844,700	877,073		900,673	900,673	
Capital Outlay	0	1,224	0		1,000,000	0	
Total Fire & Rescue Organizations	\$ 835,956	\$ 848,186	\$ 879,192		\$ 1,903,037	\$ 902,811	
TOTAL FIRE	\$ 835,956	\$ 848,186	\$ 885,692	0.1	\$ 1,909,537	\$ 909,311	0.1



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>CORRECTION</u>							
<u>Detention Center</u>							
Salaries and Fringe Benefits	\$ 3,510,416	\$ 3,529,406	\$ 3,938,694	78.0	\$ 4,288,002	\$ 4,262,623	78.0
Operating	1,276,711	1,373,183	1,585,367		1,664,478	1,660,678	
Capital Outlay	17,627	77,274	0		42,703	31,390	
Total Detention Center	\$ 4,804,754	\$ 4,979,863	\$ 5,524,061		\$ 5,995,183	\$ 5,954,691	
<u>Detention Center Maintenance</u>							
Salaries and Fringe Benefits	\$ 82,998	\$ 107,325	\$ 112,574	2.3	\$ 117,511	\$ 117,511	2.3
Operating	602	1,243	1,800		2,300	2,300	
Capital Outlay	0	0	0		0	0	
Total Detention Center Maintenance	\$ 83,600	\$ 108,568	\$ 114,374		\$ 119,811	\$ 119,811	
<u>DJJ Crisis Intervention</u>							
Salaries and Fringe Benefits	\$ 20,708	\$ 20,476	\$ 31,680	0.5	\$ 31,680	\$ 31,680	0.5
Operating	314	707	1,965		2,049	2,049	
Capital Outlay	0	0	0		0	0	
Total DJJ Crisis Intervention	\$ 21,022	\$ 21,183	\$ 33,645		\$ 33,729	\$ 33,729	
<u>DJJ Juvenile Services Grant</u>							
Salaries and Fringe Benefits	\$ 12,506	\$ 12,968	\$ 12,955	0.5	\$ 12,955	\$ 12,955	0.5
Operating	917	845	1,114		1,239	1,239	
Total DJJ Juvenile Services Grant	\$ 13,423	\$ 13,813	\$ 14,069		\$ 14,194	\$ 14,194	
<u>Home Detention Grant</u>							
Salaries and Fringe Benefits	\$ 44,777	\$ 44,639	\$ 46,691	1.0	\$ 102,147	\$ 102,147	2.0
Operating	14,068	23,153	28,000		30,600	30,600	
Capital Outlay	0	13,490	9,000		0	0	
Total Home Detention Grant	\$ 58,845	\$ 81,282	\$ 83,691		\$ 132,747	\$ 132,747	
<u>Alternative Sentencing</u>							
Salaries and Fringe Benefits	\$ 93,324	\$ 86,687	\$ 99,535	2.0	\$ 107,428	\$ 107,428	2.0
Operating	19,999	21,784	23,600		35,150	32,650	
Capital Outlay	5,630	24,904	29,727		14,500	14,500	
Total Alternative Sentencing	\$ 118,953	\$ 133,375	\$ 152,862		\$ 157,078	\$ 154,578	
TOTAL CORRECTION	\$ 5,100,597	\$ 5,338,084	\$ 5,922,702	84.3	\$ 6,452,742	\$ 6,409,750	85.3



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC SAFETY (Con't)

OTHER PROTECTION

Building Codes

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
Salaries and Fringe Benefits	\$ 73,195	\$ 74,953	\$ 81,100	2.2	\$ 98,209	\$ 98,209	2.2
Operating	6,241	6,420	16,075		16,075	16,075	
Capital Outlay	438	0	0		2,200	2,000	
Total Building Codes	<u>\$ 79,874</u>	<u>\$ 81,373</u>	<u>\$ 97,175</u>		<u>\$ 116,484</u>	<u>\$ 116,284</u>	

Permits and Enforcement

Salaries and Fringe Benefits	\$ 229,328	\$ 227,624	\$ 252,709	4.3	\$ 265,501	\$ 265,501	4.3
Operating	12,779	10,915	18,710		18,710	18,710	
Capital Outlay	7,431	209	8,832		0	0	
Total Permits and Enforcement	<u>\$ 249,538</u>	<u>\$ 238,748</u>	<u>\$ 280,251</u>		<u>\$ 284,211</u>	<u>\$ 284,211</u>	

Emergency Management Department

Salaries and Fringe Benefits	\$ 84,084	\$ 93,493	\$ 98,761	1.9	\$ 108,326	\$ 106,519	1.9
Operating	24,560	28,751	42,510		45,310	45,310	
Capital Outlay	14,771	24,640	10,737		0	0	
Total Emergency Management	<u>\$ 123,415</u>	<u>\$ 146,884</u>	<u>\$ 152,008</u>		<u>\$ 153,636</u>	<u>\$ 151,829</u>	

Local Emergency Planning Committee

Operating	\$ 0	\$ 11,974	\$ 10,000		\$ 10,000	\$ 8,620	
Total Local Emergency Planning	<u>\$ 0</u>	<u>\$ 11,974</u>	<u>\$ 10,000</u>		<u>\$ 10,000</u>	<u>\$ 8,620</u>	

Animal Control Office

Salaries and Fringe Benefits	\$ 121,163	\$ 144,196	\$ 197,684	4.0	\$ 210,671	\$ 210,671	4.0
Operating	12,256	14,244	20,735		21,835	21,835	
Capital Outlay	0	18,821	0		0	0	
Total Animal Control Office	<u>\$ 133,419</u>	<u>\$ 177,261</u>	<u>\$ 218,419</u>		<u>\$ 232,506</u>	<u>\$ 232,506</u>	

Animal Shelter

Salaries and Fringe Benefits	\$ 115,933	\$ 133,506	\$ 61,915	3.6	\$ 72,910	\$ 72,910	2.8
Operating	30,062	32,578	38,429		42,344	42,344	
Capital Outlay	0	0	0		0	0	
Total Animal Shelter	<u>\$ 145,995</u>	<u>\$ 166,084</u>	<u>\$ 100,344</u>		<u>\$ 115,254</u>	<u>\$ 115,254</u>	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY (Con't)

	FY 2003	FY 2004	FY 2005		FY 2006	FY 2006	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>OTHER PROTECTION (Con't)</u>	<u>Expenditures</u>	<u>Expenditures</u>					
911							
Salaries and Fringe Benefits	\$ 581,825	\$ 743,934	\$ 817,261	19.1	\$ 1,153,327	\$ 1,130,504	23.1
Operating	139,233	162,799	186,825		202,225	202,225	
Capital Outlay	5,700	2,161	10,737		0	0	
Total 911	\$ 726,758	\$ 908,894	\$ 1,014,823		\$ 1,355,552	\$ 1,332,729	
<u>Hazardous Materials Operations</u>							
Salaries and Fringe Benefits	\$ 7,167	\$ 6,788	\$ 6,351	0.2	\$ 7,084	\$ 6,406	0.2
Operating	48,500	47,658	65,650		72,650	72,650	
Capital Outlay	0	2,616	0		0	0	
Total Hazardous Materials Operations	\$ 55,667	\$ 57,062	\$ 72,001		\$ 79,734	\$ 79,056	
<u>Emergency Medical Assistance</u>							
Capital Outlay	\$ 58,516	\$ 40,002	\$ 40,000		\$ 40,000	\$ 40,000	
Total Emergency Medical Assistance	\$ 58,516	\$ 40,002	\$ 40,000		\$ 40,000	\$ 40,000	
<u>Flood Control</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	0	9,050	4,000		5,000	5,000	
Construction	7,860	168,055	41,000		40,000	40,000	
Total Flood Control	\$ 7,860	\$ 177,105	\$ 45,000		\$ 45,000	\$ 45,000	
<u>Project Impact Grant</u>							
Operating	\$ 6,329	\$ 5,197	\$ 0		\$ 0	\$ 0	
Total Project Impact Grant	\$ 6,329	\$ 5,197	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

PUBLIC SAFETY (Con't)

	FY 2003	FY 2004	FY 2005		FY 2006	FY 2006	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>OTHER PROTECTION (Con't)</u>							
<u>Domestic Preparedness Grant</u>	<u>Expenditures</u>	<u>Expenditures</u>					
Salaries and Fringe Benefits	\$ 0	\$ 33,670	\$ 49,995	1.0	\$ 55,217	\$ 55,217	1.0
Operating	0	1,877	3,000		3,000	3,000	
Capital Outlay	73,198	113,668	0		0	0	
Total Domestic Preparedness Grant	\$ 73,198	\$ 149,215	\$ 52,995		\$ 58,217	\$ 58,217	
<u>Community Emergency Response Team</u>							
Operating	\$ 0	\$ 0	\$ 0		\$ 20,000	\$ 20,000	
Total Comm. Emerg Response Team	\$ 0	\$ 0	\$ 0		\$ 20,000	\$ 20,000	
TOTAL OTHER PROTECTION	\$ 1,660,569	\$ 2,159,799	\$ 2,083,016	36.3	\$ 2,510,594	\$ 2,483,706	39.5
TOTAL PUBLIC SAFETY	\$ 9,359,374	\$ 10,046,372	\$ 10,508,292	148.6	\$ 13,036,835	\$ 11,747,967	156.5

PUBLIC WORKS

PUBLIC SERVICE

Airport

Operating	\$ 246,699	\$ 205,000	\$ 210,000		\$ 240,000	\$ 240,000	
Total Airport	\$ 246,699	\$ 205,000	\$ 210,000		\$ 240,000	\$ 240,000	

Transportation Planning

Salaries and Fringe Benefits	\$ 86,589	\$ 62,385	\$ 43,859	0.6	\$ 46,235	\$ 46,235	0.6
Operating	54,015	17,919	39,390		38,300	38,300	
Capital Outlay	0	0	0		0	0	
Total Transportation Planning	\$ 140,604	\$ 80,304	\$ 83,249		\$ 84,535	\$ 84,535	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS PUBLIC WORKS

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Approved	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>Upper Potomac River Commission</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	381,670	491,054	383,771		492,446	492,446	
Capital Outlay	0	0	0		0	0	
Total Upper Potomac River Commission	<u>\$ 381,670</u>	<u>\$ 491,054</u>	<u>\$ 383,771</u>		<u>\$ 492,446</u>	<u>\$ 492,446</u>	
<u>Engineering</u>							
Salaries and Fringe Benefits	\$ 904,300	\$ 858,054	\$ 804,886	13.5	\$ 880,282	\$ 886,224	12.6
Operating	35,828	30,128	37,250		38,975	38,975	
Capital Outlay	4,050	1,554	2,500		10,400	0	
Total Engineering	<u>\$ 944,178</u>	<u>\$ 889,736</u>	<u>\$ 844,636</u>		<u>\$ 929,657</u>	<u>\$ 925,199</u>	
TOTAL PUBLIC SERVICE	<u>\$ 1,713,151</u>	<u>\$ 1,666,094</u>	<u>\$ 1,521,656</u>	14.1	<u>\$ 1,746,638</u>	<u>\$ 1,742,180</u>	13.2
<u>SANITATION & WASTE REMOVAL</u>							
<u>Solid Waste Disposal</u>							
Salaries and Fringe Benefits	\$ 92,898	\$ 94,054	\$ 100,847	3.5	\$ 109,908	\$ 109,908	3.5
Operating	265,253	267,378	305,400		306,350	306,350	
Capital Outlay	14,771	0	0		0	0	
Total Solid Waste Disposal	<u>\$ 372,922</u>	<u>\$ 361,432</u>	<u>\$ 406,247</u>		<u>\$ 416,258</u>	<u>\$ 416,258</u>	
<u>Household Hazardous Waste</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	12,617	0	15,000		0	0	
Capital Outlay	0	0	0		0	0	
Total Household Hazardous Waste	<u>\$ 12,617</u>	<u>\$ 0</u>	<u>\$ 15,000</u>		<u>\$ 0</u>	<u>\$ 0</u>	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC WORKS

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>Solid Waste Recycling Program</u>							
Salaries and Fringe Benefits	\$ 69,620	\$ 67,564	\$ 71,420	1.9	\$ 76,833	\$ 76,833	1.9
Operating	66,035	72,084	98,000		94,100	94,100	
Capital Outlay	9,275	1,980	100,000		9,200	2,500	
Total Solid Waste Recycling Program	\$ 144,930	\$ 141,628	\$ 269,420		\$ 180,133	\$ 173,433	
TOTAL SANITATION & WASTE REMOVAL	\$ 530,469	\$ 503,060	\$ 690,667	5.4	\$ 596,391	\$ 589,691	5.4
 TOTAL PUBLIC WORKS	 \$ 2,243,620	 \$ 2,169,154	 \$ 2,212,323	 19.5	 \$ 2,343,029	 \$ 2,331,871	 18.6

Health

Health

Health Department - Appropriation

Operating	\$ 951,984	\$ 967,477	\$ 1,000,411		\$ 1,047,227	\$ 1,047,227	
Total Health Department Appropriation	\$ 951,984	\$ 967,477	\$ 1,000,411		\$ 1,047,227	\$ 1,047,227	

Maintenance - Health Center

Salaries and Fringe Benefits	\$ 60,079	\$ 59,635	\$ 66,869	1.3	\$ 68,279	\$ 68,279	1.3
Operating	184,650	201,585	197,500		201,100	201,100	
Capital Outlay	0	0	25,000		0	0	
Total Maintenance - Health Center	\$ 244,729	\$ 261,220	\$ 289,369		\$ 269,379	\$ 269,379	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

HEALTH

HEALTH (Con't)

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>Health Department Supplemental</u>							
Salaries and Fringe Benefits	\$ 25,803	\$ 26,820	\$ 28,042	2.0	\$ 28,492	\$ 28,492	2.0
Operating	1,520	1,420	4,600		4,600	4,600	
Capital Outlay	0	0	0		0	0	
Total Health Department	\$ 27,323	\$ 28,240	\$ 32,642		\$ 33,092	\$ 33,092	
<u>Western Maryland Health Planning</u>							
Salaries and Fringe Benefits	\$ 5,223	\$ 5,484	\$ 5,758		\$ 6,046	\$ 6,046	
Total Western Maryland Health	\$ 5,223	\$ 5,484	\$ 5,758		\$ 6,046	\$ 6,046	
<u>Prehospital Care Coordinator</u>							
Operating	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	
Total Prehospital Care Coordinator	\$ 20,000	\$ 20,000	\$ 20,000		\$ 20,000	\$ 20,000	
TOTAL HEALTH	\$ 1,249,259	\$ 1,282,421	\$ 1,348,180	3.3	\$ 1,375,744	\$ 1,375,744	3.3

PUBLIC WELFARE

PUBLIC WELFARE

Indigent Burial

Operating	\$ 0	\$ 0	\$ 1,950		\$ 1,950	\$ 1,950	
Total Indigent Burial	\$ 0	\$ 0	\$ 1,950		\$ 1,950	\$ 1,950	

Medtrans/Alltrans/Job Access

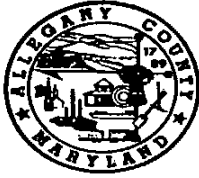
Salaries and Fringe Benefits	\$ 591,963	\$ 599,968	\$ 602,545	12.6	\$ 655,842	\$ 653,577	15.4
Operating	281,569	336,150	246,604		298,150	295,150	
Capital Outlay	0	0	0		0	0	
Total Medtrans/Alltrans/Job Access	\$ 873,532	\$ 936,118	\$ 849,149		\$ 953,992	\$ 948,727	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND DETAIL SCHEDULE OF APPROPRIATIONS PUBLIC WELFARE (Con't)

	FY 2003	FY 2004	FY 2005		FY 2006	FY 2006	
	Actual	Actual	Original	FTE	Request	Approved	FTE
<u>PUBLIC WELFARE (Con't)</u>	<u>Expenditures</u>	<u>Expenditures</u>					
<u>Service Linked Housing</u>							
Operating	\$ 5,783	\$ 0	\$ 0		\$ 0	\$ 0	
Total Service Linked Housing	\$ 5,783	\$ 0	\$ 0		\$ 0	\$ 0	
<u>TANF Grant</u>							
Operating	\$ 211,373	\$ 24,581	\$ 24,750		\$ 114,750	\$ 114,750	
Total TANF Grant	\$ 211,373	\$ 24,581	\$ 24,750		\$ 114,750	\$ 114,750	
<u>Human Resources Development Commission</u>							
Operating	\$ 683,400	\$ 683,400	\$ 683,400		\$ 683,400	\$ 683,400	
Total Human Resources Development Commission	\$ 683,400	\$ 683,400	\$ 683,400		\$ 683,400	\$ 683,400	
<u>Emergency Shelter Grant</u>							
Operating	\$ 25,790	\$ 42,613	\$ 25,000		\$ 25,000	\$ 25,000	
Total Emergency Shelter Grant	\$ 25,790	\$ 42,613	\$ 25,000		\$ 25,000	\$ 25,000	
<u>MRDDA Grant/New Hope</u>							
Operating	\$ 13,416	\$ 12,962	\$ 0		\$ 7,767	\$ 7,767	
Total MRDDA Grant/New Hope	\$ 13,416	\$ 12,962	\$ 0		\$ 7,767	\$ 7,767	
<u>Child Abuse Coordinator</u>							
Salary & Fringes	\$ 0	\$ 0	\$ 0	0.0	\$ 40,012	\$ 40,012	1.0
Operating	\$ 39,827	\$ 39,259	\$ 41,900		\$ 47,236	\$ 45,000	
Total Child Abuse Coordinator	\$ 39,827	\$ 39,259	\$ 41,900		\$ 87,248	\$ 85,012	
<u>Family Crisis Center</u>							
Operating	\$ 70,000	\$ 72,000	\$ 75,000		\$ 80,000	\$ 78,000	
Total Family Crisis Center	\$ 70,000	\$ 72,000	\$ 75,000		\$ 80,000	\$ 78,000	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
PUBLIC WELFARE (Con't)

	FY 2003 Actual <u>Expenditures</u>	FY 2004 Actual <u>Expenditures</u>	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>PUBLIC WELFARE (Con't)</u>							
<u>Food Distribution To The Needy</u>							
Operating	\$ 17,766	\$ 15,971	\$ 14,000		\$ 17,000	\$ 17,000	
Total Food Distribution To The Needy	\$ 17,766	\$ 15,971	\$ 14,000		\$ 17,000	\$ 17,000	
<u>Department Of Social Services</u>							
Operating	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
Total Department Of Social Services	\$ 9,800	\$ 9,800	\$ 9,800		\$ 9,800	\$ 9,800	
TOTAL PUBLIC WELFARE	\$ 1,950,687	\$ 1,836,704	\$ 1,724,949	12.6	\$ 1,980,907	\$ 1,971,406	16.4

EDUCATION

<u>Maryland School for the Blind</u>							
Operating	\$ 0	\$ 0	\$ 500		\$ 500	\$ 500	
Total Maryland School for the Blind	\$ 0	\$ 0	\$ 500		\$ 500	\$ 500	
<u>State Debt Reimbursement For School Closures</u>							
Operating	\$ 0	\$ 0	\$ 26,500		\$ 26,500	\$ 26,500	
Total State Debt Reimbursement	\$ 0	\$ 0	\$ 26,500		\$ 26,500	\$ 26,500	
<u>Parkside Flag In The Air</u>							
Operating	\$ 6,488	\$ 7,125	\$ 7,000		\$ 7,000	\$ 7,000	
Total Parkside Flag In The Air	\$ 6,488	\$ 7,125	\$ 7,000		\$ 7,000	\$ 7,000	
<u>Other Education</u>							
Operating	\$ 99,950	\$ 0	\$ 0		\$ 0	\$ 0	
Total Other Education	\$ 99,950	\$ 0	\$ 0		\$ 0	\$ 0	
<u>Allegany College</u>							
Operating	\$ 5,475,000	\$ 5,575,000	\$ 5,575,000		\$ 6,273,777	\$ 5,975,000	
Total Allegany College	\$ 5,475,000	\$ 5,575,000	\$ 5,575,000		\$ 6,273,777	\$ 5,975,000	
<u>Board of Education</u>							
Operating	\$ 25,530,000	\$ 25,930,000	\$ 25,630,000		\$ 28,473,688	\$ 26,630,000	
Total Board of Education	\$ 25,530,000	\$ 25,930,000	\$ 25,630,000		\$ 28,473,688	\$ 26,630,000	
TOTAL EDUCATION	\$ 31,111,438	\$ 31,512,125	\$ 31,239,000		\$ 34,781,465	\$ 32,639,000	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

RECREATION AND CULTURE

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>RECREATION & CULTURE</u>							
<u>Allegany Arts Council</u>							
Operating	25,000	25,000	27,500		35,000	31,000	
Total Allegany Arts Council	\$ 25,000	\$ 25,000	\$ 27,500		\$ 35,000	\$ 31,000	
<u>Allegany County Fair</u>							
Salaries and Fringe Benefits	\$ 52,145	\$ 54,277	\$ 30,041	0.5	\$ 31,418	\$ 31,070	0.5
Operating	95,433	99,542	108,050		108,150	108,150	
Capital Outlay	0	0	0		0	0	
Total Allegany County Fair	\$ 147,578	\$ 153,819	\$ 138,091		\$ 139,568	\$ 139,220	
<u>Fairgrounds Maintenance</u>							
Salaries and Fringe Benefits	\$ 45,227	\$ 62,419	\$ 78,794	2.0	\$ 69,265	\$ 69,265	1.4
Operating	81,050	100,836	79,750		96,750	96,750	
Capital Outlay	8,498	26,371	23,500		10,400	10,400	
Total Fairgrounds	\$ 134,775	\$ 189,626	\$ 182,044		\$ 176,415	\$ 176,415	
<u>Highlands Trail Operations</u>							
Capital Outlay	\$ 0	\$ 0	\$ 50,000		\$ 50,000	\$ 50,000	
Total Highlands Trail Operations	\$ 0	\$ 0	\$ 50,000		\$ 50,000	\$ 50,000	
<u>Cumberland Summer Theatre</u>							
Operating	\$ 7,500	\$ 7,500	\$ 7,500		\$ 8,000	\$ 8,000	
Total Cumberland Summer Theatre	\$ 7,500	\$ 7,500	\$ 7,500		\$ 8,000	\$ 8,000	
<u>Program Open Space</u>							
Operating	\$ 16,543	\$ 8,485	\$ 0		\$ 0	\$ 0	
Capital Outlay	37,033	16,411	182,000		215,000	215,000	
Total Program Open Space	\$ 53,576	\$ 24,896	\$ 182,000		\$ 215,000	\$ 215,000	
<u>Historical Society</u>							
Salaries and Fringe Benefits	\$ 11,500	\$ 0	\$ 0		\$ 0	\$ 0	
Total Historical Society	\$ 11,500	\$ 0	\$ 0		\$ 0	\$ 0	



ALLEGANY COUNTY, MARYLAND

GENERAL FUND

DETAIL SCHEDULE OF APPROPRIATIONS

RECREATION AND CULTURE (Con't)

	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
RECREATION & CULTURE (Con't)							
<u>Agricultural Expo</u>							
Operating	\$ 13,500	\$ 13,000	\$ 13,000		\$ 14,000	\$ 13,500	
Total Agricultural Expo	\$ 13,500	\$ 13,000	\$ 13,000		\$ 14,000	\$ 13,500	
<u>Allegany County Homecoming</u>							
Operating	\$ 7,250	\$ 2,250	\$ 2,250		\$ 2,250	\$ 2,250	
Total Allegany County Homecoming	\$ 7,250	\$ 2,250	\$ 2,250		\$ 2,250	\$ 2,250	
<u>Allegany County Library</u>							
Operating	\$ 769,000	\$ 781,000	\$ 794,000		\$ 853,000	\$ 835,000	
Total Allegany County Library	\$ 769,000	\$ 781,000	\$ 794,000		\$ 853,000	\$ 835,000	
TOTAL RECREATION AND CULTURE	\$ 1,169,679	\$ 1,197,091	\$ 1,396,385	2.5	\$ 1,493,233	\$ 1,470,385	1.9

CONSERVATION OF NATURAL RESOURCES

CONSERVATION OF NATURAL RESOURCES

<u>Cooperative Extension Service</u>							
Operating	94,591	102,781	106,569		110,321	110,321	
Capital Outlay	3,853	0	0		0	0	
Total Cooperative Extension Service	\$ 98,444	\$ 102,781	\$ 106,569		\$ 110,321	\$ 110,321	
<u>Soil Conservation</u>							
Salaries and Fringe Benefits	\$ 118,253	\$ 120,894	\$ 125,501	2.0	\$ 137,235	\$ 137,235	2.0
Operating	20,000	0	20,000		20,000	20,000	
Total Soil Conservation	\$ 138,253	\$ 120,894	\$ 145,501		\$ 157,235	\$ 157,235	
TOTAL CONSERVATION OF NATURAL RESOURCES	\$ 236,697	\$ 223,675	\$ 252,070	2.0	\$ 267,556	\$ 267,556	2.0



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
COMMUNITY DEVELOPMENT AND HOUSING

	FY 2003 Actual <u>Expenditures</u>	FY 2004 Actual <u>Expenditures</u>	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>URBAN DEVELOPMENT AND HOUSING</u>							
<u>Public Housing Authority</u>							
Operating	\$ 8,000	\$ 8,000	\$ 8,000		\$ 8,000	\$ 8,000	
<u>Office Of Community Assistance</u>							
Salaries and Fringe Benefits	\$ 0	\$ 93,094	\$ 97,842	1.3	\$ 106,319	\$ 106,319	1.3
Operating	0	1,172	1,775		1,875	1,875	
Total Office Of Community Assistance	\$ 0	\$ 94,266	\$ 99,617		\$ 108,194	\$ 108,194	
<u>Capital Projects Office</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 166,429	2.0	\$ 182,293	\$ 182,293	2.0
Operating	0	0	5,500		7,250	7,250	
Capital Outlay	0	0	0		1,500	1,500	
Total Capital Projects Office	\$ 0	\$ 0	\$ 171,929		\$ 191,043	\$ 189,543	
TOTAL COMMUNITY DEVELOPMENT AND HOUSING	\$ 8,000	\$ 102,266	\$ 279,546	3.3	\$ 307,237	\$ 305,737	3.3

ECONOMIC DEVELOPMENT

ECONOMIC DEVELOPMENT

Dept of Economic Development

Salaries and Fringe Benefits	\$ 341,906	\$ 350,811	\$ 362,743	4.7	\$ 434,643	\$ 428,600	5.7
Operating	101,705	99,011	105,950		127,350	108,350	
Capital Outlay	3,430	2,887	0		22,500	4,500	
Total Dept of Economic Development	\$ 447,041	\$ 452,709	\$ 468,693		\$ 584,493	\$ 541,450	

Office Of Project Services

Salaries and Fringe Benefits	\$ 189,613	\$ 148,746	\$ 87,221	1.0	\$ 93,521	\$ 95,582	1.0
Operating	7,888	5,055	4,575		5,400	5,400	
Capital Outlay	0	0	2,000		400	400	
Total Office Of Project Services	\$ 197,501	\$ 153,801	\$ 93,796		\$ 99,321	\$ 101,382	



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
ECONOMIC DEVELOPMENT (Con't)

ECONOMIC DEVELOPMENT (Con't)	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>Scenic Railroad Development</u>							
Operating	\$ 244,168	\$ 378,472	\$ 395,000		\$ 282,000	\$ 282,000	
Capital Outlay	0	0	0		0	0	
Total Scenic Railroad Development	\$ 244,168	\$ 378,472	\$ 395,000		\$ 282,000	\$ 282,000	
<u>Tri-County Council</u>							
Operating	\$ 16,250	\$ 17,500	\$ 17,500		\$ 17,500	\$ 17,500	
Total Tri-County Council	\$ 16,250	\$ 17,500	\$ 17,500		\$ 17,500	\$ 17,500	
<u>Tourism</u>							
Salaries and Fringe Benefits	\$ 55,108	\$ 68,369	\$ 68,669	2.0	\$ 68,539	\$ 68,539	2.0
Operating	238,759	337,310	352,400		380,900	380,900	
Capital Outlay	0	8,230	33,000		0	0	
Total Tourism	\$ 293,867	\$ 413,909	\$ 454,069		\$ 449,439	\$ 449,439	
<u>Toll House</u>							
Operating	\$ 3,159	\$ 3,466	\$ 5,600		\$ 5,600	\$ 5,600	
Capital Outlay	0	0	0		0	0	
Total Toll House	\$ 3,159	\$ 3,466	\$ 5,600		\$ 5,600	\$ 5,600	
<u>Thrasher Carriage Museum</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	57,777	69,775	67,000		67,000	67,000	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum	\$ 57,777	\$ 69,775	\$ 67,000		\$ 67,000	\$ 67,000	
<u>Thrasher Carriage Museum Grant</u>							
Salaries and Fringe Benefits	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
Operating	3,271	0	0		0	0	
Capital Outlay	0	0	0		0	0	
Total Thrasher Museum Grant	\$ 3,271	\$ 0	\$ 0		\$ 0	\$ 0	
<u>Community Promotions</u>							
Operating	\$ 8,200	\$ 8,187	\$ 10,000		\$ 10,000	\$ 10,000	
Total Community Promotions	\$ 8,200	\$ 8,187	\$ 10,000		\$ 10,000	\$ 10,000	
TOTAL ECONOMIC DEVELOPMENT	\$ 1,271,234	\$ 1,497,819	\$ 1,511,658	7.7	\$ 1,515,353	\$ 1,474,371	8.7



ALLEGANY COUNTY, MARYLAND
GENERAL FUND
DETAIL SCHEDULE OF APPROPRIATIONS
INTERGOVERNMENTAL

	FY 2003 Actual <u>Expenditures</u>	FY 2004 Actual <u>Expenditures</u>	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
<u>INTERGOVERNMENTAL</u>							
GRANTS IN LIEU OF TAXES	\$ 28,704	\$ 28,704	\$ 28,704		\$ 28,704	\$ 28,704	
	<u>MISCELLANEOUS</u>						
<u>MISCELLANEOUS</u>							
Contingency	\$ 0	\$ 0	\$ 50,000		\$ 108,344	\$ 56,975	
Miscellaneous	10,517	9,956	25,600		25,600	25,600	
Insurance	202,175	265,914	284,500		297,600	297,600	
Employee Benefits	296,586	49,554	340,000		350,000	350,000	
Post Retirement Benefits	423,427	461,846	482,500		503,200	503,200	
TOTAL MISCELLANEOUS	\$ 932,705	\$ 787,270	\$ 1,182,600		\$ 1,284,744	\$ 1,233,375	
TOTAL EXPENDITURES AND OTHER USES BEFORE OPERATING TRANSFERS OUT	\$ 54,959,790	\$ 56,363,329	\$ 57,611,926	291.5	\$ 65,061,248	\$ 61,351,751	305.1
<u>OPERATING TRANSFERS TO OTHER FUNDS</u>							
<u>OPERATING TRANSFERS</u>							
Highway Fund	\$ 1,454,330	\$ 1,619,312	\$ 1,979,741		\$ 1,825,915	\$ 1,661,715	
Transit Fund	108,438	93,578	129,920		326,603	197,933	
Housing & Community Development Fund	210,014	137,779	166,170		181,763	181,763	
Narcotics Task Force Fund	9,254	16,306	19,399		18,501	18,501	
Revolving Building Fund	16,000	41,000	311,264		0	0	
Marketing Fund	0	28,637	0		0	0	
Debt Service Fund	4,870,889	4,799,670	4,657,866		4,749,721	4,749,721	
Public Safety Fund	3,650	0	0		0	0	
PAYGO Capital Reserve Fund	21,735	1,005,712	0		0	0	
Capital Project Funds	320,000	192,592	108,236		0	0	
Sanitary Fund	0	0	0		45,000	45,000	
TOTAL OPERATING TRANSFERS	\$ 7,014,310	\$ 7,934,586	\$ 7,372,596		\$ 7,147,503	\$ 6,854,633	
TOTAL GENERAL FUND APPROPRIATIONS AND TRANSFERS TO OTHER FUNDS	\$ 61,974,100	\$ 64,297,915	\$ 64,984,522		\$ 72,208,751	\$ 68,206,384	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

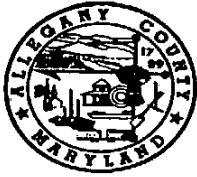
SUMMARY OF ALL SPECIAL REVENUE FUNDS SUMMARY SCHEDULE OF ESTIMATED REVENUES

FUND REVENUES	FY 2003 Actual Revenues	FY 2004 Actual Revenues	FY 2005 Original	FY 2006 Approved
Highway Fund	\$ 4,621,170	\$ 3,481,149	\$ 3,843,000	\$ 5,250,000
Coal Haul Roads Fund	99,650	176,290	244,328	1,071,500
Tourism Marketing Fund	0	0	0	0
Transit Fund	893,870	637,676	1,825,196	1,784,345
Office Of Children, Youth & Families	1,284,906	1,425,117	1,411,047	0
Gaming Fund	0	461,759	691,001	696,155
Community Development Block Grant Fund	0	0	0	396,341
CDBG Project Income Fund	65,620	127,662	55,400	55,400
Housing & Community Development Fund	939,111	1,089,120	1,213,642	1,320,591
Narcotics Task Force Fund	60,566	43,832	59,649	58,751
Revolving Building Fund	2,137,523	2,463,496	2,840,717	6,976,874
Public Safety Fund	354,028	374,723	620,036	645,112
TOTAL ESTIMATED REVENUES	\$ 10,456,444	\$ 10,280,824	\$ 12,804,016	\$ 18,255,069
TRANSFERS-IN to the:				
Highway Fund	\$ 1,542,973	\$ 1,619,312	\$ 2,279,741	\$ 1,661,715
Tourism Marketing Fund	0	28,674	0	0
Transit Fund	108,438	93,578	129,920	197,933
Housing & Community Development Fund	210,014	160,618	172,170	181,763
Narcotics Task Force Fund	9,254	16,306	19,399	18,501
Revolving Building Fund	16,000	41,000	1,156,815	0
Public Safety Fund	3,650	0	0	0
TOTAL TRANSFERS-IN	\$ 1,890,329	\$ 1,959,488	\$ 3,758,045	\$ 2,059,912
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 12,346,773	\$ 12,240,312	\$ 16,562,061	\$ 20,314,981



ALLEGANY COUNTY, MARYLAND
SPECIAL REVENUE FUNDS
 June 2, 2005
SUMMARY OF ALL SPECIAL REVENUE FUNDS
SUMMARY SCHEDULE OF ESTIMATED APPROPRIATIONS

APPROPRIATIONS	FY 2003 Actual Expenditures	FY 2004 Actual Expenditures	FY 2005 Original	FY 2006 Request	FY 2006 Approved
Highway Fund	\$ 6,560,367	\$ 5,048,993	\$ 6,122,741	\$ 7,075,915	\$ 6,911,715
Coal Haul Roads Fund	15,887	12,398	244,328	1,071,500	1,071,500
Tourism Marketing Fund	0	28,638	0	0	0
Transit Fund	1,207,940	969,722	1,955,116	2,141,749	1,982,278
Office Of Children, Youth & Families	1,276,824	1,421,733	1,411,047	0	0
Gaming Fund	0	373,502	691,001	696,155	696,155
Community Development Block Grant Fund	0	0	600	341,000	341,000
CDBG Project Income Fund	6,145	30,763	55,400	55,400	55,400
Housing & Community Development Fund	1,200,837	1,240,839	1,385,812	1,502,354	1,502,354
Narcotics Task Force Fund	73,697	70,161	79,048	77,252	77,252
Revolving Building Fund	598,857	1,251,744	2,802,398	4,024,580	5,859,911
Public Safety Fund	308,449	334,556	620,036	645,112	645,112
TOTAL APPROPRIATIONS	\$ 11,249,003	\$ 10,783,049	\$ 15,367,527	\$ 17,631,017	\$ 19,142,677
TRANSFERS-OUT from the:					
Highway Fund	\$ 261,277	\$ 80,920	\$ 0	\$ 0	\$ 0
Community Development Block Grant Fund	2,284	2,284	2,284	55,341	55,341
Revolving Building Fund	1,258,293	1,188,180	1,195,134	1,116,963	1,116,963
TOTAL TRANSFERS-OUT	\$ 1,521,854	\$ 1,271,384	\$ 1,197,418	\$ 1,172,304	\$ 1,172,304
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 12,770,857	\$ 12,054,433	\$ 16,564,945	\$ 18,803,321	\$ 20,314,981



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

HIGHWAY FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2003	FY 2004	FY 2005	FTE	FY 2006	FY 2006	FTE
	Actual	Actual	Original		Request	Approved	
Highway Maintenance:	\$ 3,942,972	\$ 3,360,759	\$ 3,100,000			\$ 4,717,500	
Highway Users Tax							
Intergovernmental:							
Federal	563,766	6,079	0			0	
State	113,812	33,182	443,000			0	
Interest	0	80,920	0			0	
Miscellaneous Revenues	620	209	0			0	
Unexpended Balance Prior Year	0	0	300,000			532,500	
TOTAL ESTIMATED REVENUES	\$ 4,621,170	\$ 3,481,149	\$ 3,843,000			\$ 5,250,000	
TRANSFERS-IN from the:							
General Fund	\$ 1,454,330	\$ 1,619,312	\$ 1,979,741			\$ 1,661,715	
PAYGO Fund	88,643	0	300,000			0	
TOTAL TRANSFERS-IN	\$ 1,542,973	\$ 1,619,312	\$ 2,279,741			\$ 1,661,715	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 6,164,143	\$ 5,100,461	\$ 6,122,741			\$ 6,911,715	
APPROPRIATIONS							
Highway Maintenance:							
Salaries and Fringe Benefits	\$ 4,098,123	\$ 3,695,660	\$ 3,660,491	74.5	\$ 4,157,490	\$ 4,157,490	74.5
Operating	1,939,024	1,281,998	1,843,250		2,074,225	2,074,225	
Construction	312,037	44,301	559,000		0	0	
Capital Outlay	211,183	27,034	60,000		844,200	680,000	
TOTAL APPROPRIATIONS	\$ 6,560,367	\$ 5,048,993	\$ 6,122,741		\$ 7,075,915	\$ 6,911,715	
TRANSFER-OUT to the:							
Capital Projects Fund	\$ 147,465	\$ 0	\$ 0		\$ 0	\$ 0	
PAYGO Fund	113,812	80,920	0		0	0	
TOTAL TRANSFERS	\$ 261,277	\$ 80,920	\$ 0		\$ 0	\$ 0	
TOTAL APPROPRIATIONS AND TRANSFERS OUT	\$ 6,821,644	\$ 5,129,913	\$ 6,122,741		\$ 7,075,915	\$ 6,911,715	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

COAL HAUL ROADS FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
ESTIMATED REVENUES					
Coal Tax - Article 81	\$ 99,650	\$ 99,674	\$ 211,000		\$ 214,000
Federal Highway Grant	0	0	0		857,500
Maryland Dept. Of Environment	0	74,200	0		0
Interest	0	2,416	0		0
Unexpended Balance Prior Year	0	0	33,328		0
TOTAL ESTIMATED REVENUES	<u>\$ 99,650</u>	<u>\$ 176,290</u>	<u>\$ 244,328</u>		<u>\$ 1,071,500</u>
APPROPRIATIONS					
Operating	\$ 15,887	\$ 4,091	\$ 27,328	\$ 0	\$ 0
Construction	0	8,307	217,000	1,071,500	1,071,500
TOTAL APPROPRIATIONS	<u>\$ 15,887</u>	<u>\$ 12,398</u>	<u>\$ 244,328</u>	<u>\$ 1,071,500</u>	<u>\$ 1,071,500</u>

TOURISM MARKETING FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
ESTIMATED REVENUES							
Tourism Grant	\$ 0	\$ 0	\$ 0			\$ 0	
TOTAL ESTIMATED REVENUES	<u>0</u>	<u>0</u>	<u>0</u>			<u>0</u>	
TRANSFERS-IN from the:							
General Fund	\$ 0	\$ 28,674	\$ 0			\$ 0	
TOTAL TRANSFERS-IN	<u>\$ 0</u>	<u>\$ 28,674</u>	<u>\$ 0</u>			<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	<u>\$ 0</u>	<u>\$ 28,674</u>	<u>\$ 0</u>			<u>\$ 0</u>	
APPROPRIATIONS							
Salary & Fringes	\$ 0	\$ 17,717	\$ 0	0.0	\$ 0	\$ 0	0.0
Operating	0	10,921	0		0	0	
TOTAL APPROPRIATIONS	<u>\$ 0</u>	<u>\$ 28,638</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

TRANSIT FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003	FY 2004	FY 2005		FY 2006	FY 2006	
ESTIMATED REVENUES	Actual	Actual	Original	FTE	Request	Approved	FTE
Federal Operating Assistance	\$ 266,878	\$ 313,619	\$ 289,493			\$ 369,186	
Federal Capital Assistance	167,789	9,932	680,880			743,360	
State Operating Assistance	214,130	177,887	351,103			223,760	
State Capital Assistance	95,912	1,242	85,110			92,920	
Service Charges	141,663	124,862	126,500			138,000	
Rents	7,498	10,000	7,000			5,000	
Miscellaneous Revenues	0	134	0			0	
Unexpended Fund Balance	0	0	285,110			212,119	
TOTAL ESTIMATED REVENUES	\$ 893,870	\$ 637,676	\$ 1,825,196			\$ 1,784,345	
TRANSFERS-IN from the:							
General Fund	\$ 108,438	\$ 93,578	\$ 129,920			\$ 197,933	
TOTAL TRANSFERS-IN	\$ 108,438	\$ 93,578	\$ 129,920			\$ 197,933	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 1,002,308	\$ 731,254	\$ 1,955,116			\$ 1,982,278	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 644,274	\$ 683,824	\$ 710,869	14.5	\$ 726,099	\$ 637,128	14.2
Operating	291,844	273,483	393,147		486,450	415,950	
Capital Outlay	271,822	12,415	851,100		929,200	929,200	
TOTAL APPROPRIATIONS	\$ 1,207,940	\$ 969,722	\$ 1,955,116		\$ 2,141,749	\$ 1,982,278	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

OFFICE OF CHILDREN, YOUTH, & FAMILIES

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003	FY 2004	FY 2005		FY 2006	FY 2006	
ESTIMATED REVENUES	Actual	Actual	Original	FTE	Request	Approved	FTE
State Revenues	\$ 1,274,004	\$ 1,408,487	\$ 1,411,047			\$ 0	
Other Agency Revenue	2,821	13,247	0			0	
Interest	8,081	3,383	0			0	
TOTAL ESTIMATED REVENUES	\$ 1,284,906	\$ 1,425,117	\$ 1,411,047			\$ 0	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 290,985	\$ 319,820	\$ 340,167	7.0	\$ 0	\$ 0	0.0
Operating	930,287	1,088,361	1,070,880		0	0	
Capital Outlay	55,552	13,552	0		0	0	
TOTAL APPROPRIATIONS	\$ 1,276,824	\$ 1,421,733	\$ 1,411,047		\$ 0	\$ 0	

GAMING FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003	FY 2004	FY 2005		FY 2006	FY 2006	
ESTIMATED REVENUES	Actual	Actual	Original	FTE	Request	Approved	FTE
Gaming Taxes	0	402,831	600,001			630,155	
Gaming Sticker Fees	0	49,328	85,000			60,000	
Gaming License Fee	0	9,600	6,000			6,000	
TOTAL ESTIMATED REVENUES	\$ 0	\$ 461,759	\$ 691,001			\$ 696,155	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 0	\$ 61,347	\$ 98,768	2.4	\$ 111,145	\$ 111,145	3.0
Operating	0	33,788	28,430		20,510	20,510	
Capital Outlay	0	13,596	0		500	500	
Cash Valley School Roof	0	0	96,000		0	0	
Eckhart School Roof	0	0	51,000		0	0	
Western High School Architect Fees	0	264,771	275,852		423,000	423,000	
Fire Company Allocation	0	0	140,951		141,000	141,000	
TOTAL APPROPRIATIONS	\$ 0	\$ 373,502	\$ 691,001		\$ 696,155	\$ 696,155	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

COMMUNITY DEVELOPMENT BLOCK GRANT FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
Federal Revenues:					
CDBG Grant	\$ 277,022	\$ 436,288	\$ 250,000		\$ 243,000
Other Agency Revenue	21,250	54,500	50,000		50,000
Program Income	4,263	1,966	2,884		1,900
Miscellaneous Revenue	0	0	0		4,441
Unexpended Fund Balance	0	0	0		97,000
TOTAL ESTIMATED REVENUES	\$ 25,513	\$ 56,466	\$ 52,884		\$ 396,341
APPROPRIATIONS					
City Of Cumberland	\$ 32,980	\$ 29,817	\$ 50,000	\$ 50,000	\$ 50,000
Sewer I&I Repairs	27,666	68,480	0	0	0
Child Care Program	0	92,062	100,000	0	0
Revolving Loan Programs	114,733	236,584	144,000	0	0
Mt. Savage Flood Acquisitions	0	0	0	291,000	291,000
Program Income	0	0	600	0	0
TOTAL APPROPRIATIONS	\$ 175,379	\$ 426,943	\$ 294,600	\$ 341,000	\$ 341,000
TRANSFERS-OUT to the:					
Housing & Community Development Fund	\$ 0	\$ 22,839	\$ 6,000	\$ 0	\$ 0
General Fund	0	11,000	0	0	0
Debt Service Fund	2,284	2,284	2,284	55,341	55,341
TOTAL TRANSFERS-OUT	\$ 2,284	\$ 36,123	\$ 8,284	\$ 55,341	\$ 55,341
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 177,663	\$ 463,066	\$ 302,884	\$ 396,341	\$ 396,341



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

CDBG PROJECT INCOME FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

<u>ESTIMATED REVENUES</u>	<u>FY 2003 Actual</u>	<u>FY 2004 Actual</u>	<u>FY 2005 Original</u>	<u>FY 2006 Request</u>	<u>FY 2006 Approved</u>
Federal Revenues:					
Program Income	\$ 4,003	\$ 3,713	\$ 0		\$ 0
Miscellaneous	56,176	119,872	0		0
Contributions & Donations	5,400	4,050	5,400		5,400
Interest	41	27	0		0
Unexpended Balance	0	0	50,000		50,000
TOTAL ESTIMATED REVENUES	\$ 65,620	\$ 127,662	\$ 55,400		\$ 55,400
<u>APPROPRIATIONS</u>					
CDBG Activities	\$ 6,145	\$ 30,763	\$ 55,400	\$ 55,400	\$ 55,400
TOTAL APPROPRIATIONS	\$ 6,145	\$ 30,763	\$ 55,400	\$ 55,400	\$ 55,400



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

HOUSING AND COMMUNITY DEVELOPMENT FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
Federal Revenues:							
Section 8 Moderate Rehab	\$ 18,463	\$ 19,176	\$ 23,388			\$ 19,404	
Section 8 Voucher HAP	634,994	685,635	737,892			753,600	
Special Target Area Grant	105,337	107,470	150,000			200,000	
Section 8 Mod Rehab Admin	2,808	2,785	2,693			2,745	
Section 8 Voucher Program Admin Rev	61,746	63,537	65,574			66,864	
State Grants:							
Rental Assistance Program	56,010	56,240	65,895			92,200	
Rental Assistance Program To Work	-6,589	16,474	40,000			44,478	
DHCD Revenues, Loan Program	37,146	94,940	100,000			100,000	
MD Housing Rehab Program Fee	10,089	5,284	7,200			0	
Other Intergovernmental	3,000	20,750	6,000			7,500	
Loan Fees	13,400	16,000	14,000			32,800	
Miscellaneous	2,707	829	1,000			1,000	
TOTAL ESTIMATED REVENUES	\$ 939,111	\$ 1,089,120	\$ 1,213,642			\$ 1,320,591	
TRANSFERS-IN from the:							
General Fund	\$ 210,014	\$ 137,779	\$ 166,170			\$ 181,763	
CDBG Fund	0	22,839	6,000			0	
TOTAL TRANSFERS-IN	\$ 210,014	\$ 160,618	\$ 172,170			\$ 181,763	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 1,149,125	\$ 1,249,738	\$ 1,385,812			\$ 1,502,354	

APPROPRIATIONS

Salaries and Fringe Benefits	\$ 277,872	\$ 221,960	\$ 228,833	4.3	\$ 253,702	\$ 253,702	4.3
Operating	922,965	1,017,038	1,154,979		1,244,652	1,244,652	
Capital Outlay	0	1,841	2,000		4,000	4,000	
TOTAL APPROPRIATIONS	\$ 1,200,837	\$ 1,240,839	\$ 1,385,812		\$ 1,502,354	\$ 1,502,354	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

NARCOTICS TASK FORCE FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
ESTIMATED REVENUES							
Contraband Seizures	\$ 48,509	\$ 25,678	\$ 37,750			\$ 37,750	
Other Intergovernmental:							
Cumberland	9,218	16,453	19,399			18,501	
Court Ordered Seizures	0	0	500			500	
Interest	2,839	1,701	2,000			2,000	
Miscellaneous	0	0	0			0	
TOTAL ESTIMATED REVENUES	\$ 60,566	\$ 43,832	\$ 59,649			\$ 58,751	
TRANSFERS-IN from the:							
General Fund	\$ 9,254	\$ 16,306	\$ 19,399			\$ 18,501	
TOTAL TRANSFERS-IN	\$ 9,254	\$ 16,306	\$ 19,399			\$ 18,501	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 69,820	\$ 60,138	\$ 79,048			\$ 77,252	
APPROPRIATIONS							
Salaries and Fringe Benefits	\$ 20,636	\$ 32,907	\$ 38,798	1.0	\$ 37,002	\$ 37,002	1.0
Operating	36,757	36,339	30,450		30,450	30,450	
Capital Outlay	16,304	915	9,800		9,800	9,800	
TOTAL APPROPRIATIONS	\$ 73,697	\$ 70,161	\$ 79,048		\$ 77,252	\$ 77,252	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

REVOLVING SHELL BUILDING FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
Operating:							
Rents	\$ 1,585,290	\$ 1,250,041	\$ 1,416,717			\$ 1,836,204	
Gateway Center	84,081	85,916	87,000			73,106	
Capital Projects							
EDA Grant	98,728	98,728	237,000				0
ARC Grant	0	0	0			1,474,335	
Maryland Dept Of Econ Development	0	1,013,047	1,000,000			1,693,543	
Miscellaneous State Grants	0	12,500	0			0	
Miscellaneous/Sale Of Property	0	3,264	0			0	
Sale Of Property	369,424	0	0			0	
Unexpended Prior Year Balance	0	0	100,000			1,899,686	
TOTAL ESTIMATED REVENUES	\$ 2,137,523	\$ 2,463,496	\$ 2,840,717			\$ 6,976,874	

TRANSFERS-IN from the:

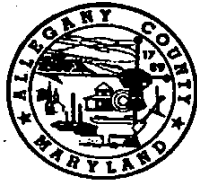
General Fund	\$ 16,000	\$ 41,000	\$ 311,264			\$ 0	
PAYGO Fund	0	0	845,551			0	
TOTAL TRANSFERS-IN	16,000	41,000	1,156,815			0	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 2,153,523	\$ 2,504,496	\$ 3,997,532			\$ 6,976,874	

APPROPRIATIONS

Operating: Operating	\$ 361,015	\$ 279,424	\$ 234,571	1.4	\$ 202,134	\$ 207,133	1.4
North Branch Industrial Bldg	75,514	89,733	134,162		132,771	132,771	
Gateway Center	42,154	56,468	55,850		57,350	0	
Capital: Construction	13,375	12,706	0		143,850	2,006,532	
Rt. 220 Industrial Park	106,799	813,413	2,377,815		3,488,475	3,513,475	
TOTAL APPROPRIATIONS	\$ 598,857	\$ 1,251,744	\$ 2,802,398		\$ 4,024,580	\$ 5,859,911	

TRANSFERS-OUT to the:

General Fund	\$ 130,564	\$ 45,380	\$ 45,380		\$ 45,380	\$ 45,380	
Water Fund	0	0	0		20,000	20,000	
Sanitary Fund	0	0	0		7,500	7,500	
Debt Service Fund	1,127,729	1,142,800	1,149,754		1,044,083	1,044,083	
TOTAL TRANSFERS-OUT	\$ 1,258,293	\$ 1,188,180	\$ 1,195,134		\$ 1,116,963	\$ 1,116,963	
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 1,857,150	\$ 2,439,924	\$ 3,997,532		\$ 5,141,543	\$ 6,976,874	



ALLEGANY COUNTY, MARYLAND

SPECIAL REVENUE FUNDS

June 2, 2005

PUBLIC SAFETY

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
State Grants					
State Aid Fire & Rescue 05-06	\$ 0	\$ 0	0	\$ 243,556	
State Aid Fire & Rescue 04-05	0	0	238,018	0	
State Aid Fire & Rescue 03-04	0	238,018	0	0	
State Aid Fire & Rescue 02-03	231,695	0	0	0	
Inmate Commissary	77,250	82,718	80,000		84,000
Interest	3,907	2,319	2,000		4,000
Contributions & Donations	650	0	0		0
Unexpended Balance - Prior Year	0	0	260,018		263,556
Miscellaneous Revenue	40,526	51,668	40,000		50,000
TOTAL ESTIMATED REVENUES	\$ 354,028	\$ 374,723	\$ 620,036	\$ 645,112	
TRANSFERS-IN from the:					
General Fund	\$ 3,650	\$ 0	0	\$ 0	
TOTAL TRANSFERS-IN	3,650	0	0	0	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 357,678	\$ 374,723	\$ 620,036	\$ 645,112	
APPROPRIATIONS					
Inmate Commissary	\$ 74,967	\$ 100,195	\$ 120,000	\$ 134,000	\$ 134,000
Operating	0	0	2,000	0	0
Capital Outlay	0	0	0	24,000	24,000
State Aid Fire & Rescue 05-06	0	0	0	243,556	243,556
State Aid Fire & Rescue 04-05	0	0	238,018	243,556	243,556
State Aid Fire & Rescue 03-04	0	0	238,018	0	0
State Aid Fire & Rescue 02-03	0	231,695	0	0	0
State Aid Fire & Rescue 01-02	225,150	0	0	0	0
Fire & Rescue from interest	8,332	2,666	22,000	0	0
TOTAL APPROPRIATIONS	\$ 308,449	\$ 334,556	\$ 620,036	\$ 645,112	\$ 645,112



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

June 2, 2005

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

<u>ESTIMATED REVENUES</u>	<u>FY 2003</u> <u>Actual</u>	<u>FY 2004</u> <u>Actual</u>	<u>FY 2005</u> <u>Original</u>	<u>FY 2006</u> <u>Request</u>	<u>FY 2006</u> <u>Approved</u>
Unexpended Fund Balance	\$ 0	\$ 0	\$ 125,000		\$ 125,000
TRANSFERS-IN from the:					
General Fund	4,870,889	4,799,670	4,657,866		4,749,721
Special Revenue Funds:					
Community Development Block Grant Fund	2,284	2,284	2,284		55,341
Revolving Building Fund	1,127,729	1,142,800	1,149,754		1,044,083
TOTAL TRANSFERS-IN	<u>\$ 6,000,902</u>	<u>\$ 5,944,754</u>	<u>\$ 5,809,904</u>		<u>\$ 5,849,145</u>
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	<u>\$ 6,000,902</u>	<u>\$ 5,944,754</u>	<u>\$ 5,934,904</u>		<u>\$ 5,974,145</u>
APPROPRIATIONS					
Repayment of Long-Term Debt:					
Principal	\$ 4,090,571	\$ 4,221,604	\$ 4,104,573	\$ 4,380,916	\$ 4,380,916
Interest	2,027,073	1,839,383	1,805,331	1,568,229	1,568,229
Fiscal Charges	8,258	8,768	25,000	25,000	25,000
TOTAL APPROPRIATIONS	<u>\$ 6,125,902</u>	<u>\$ 6,069,755</u>	<u>\$ 5,934,904</u>	<u>\$ 5,974,145</u>	<u>\$ 5,974,145</u>



ALLEGANY COUNTY, MARYLAND

DEBT SERVICE FUND

June 2, 2005

DETAIL SCHEDULE OF APPROPRIATIONS

	FY 2003 Actual	FY 2004 Actual	FY 2005 Budget	FY 2006 Approved			
				Principal	Interest	Fees	Total
Public Improvement Bonds:							
Bonds of 1991	617,263	582,515	0	0	0		0
Bonds of 1992	173,745	0	0	0	0		0
Bonds of 1994	483,127	483,395	482,485	405,000	80,545		485,545
Bonds of 1995	570,595	573,625	575,375	440,000	135,805		575,805
Bonds of 1996	210,568	209,920	0	0	0		0
Bonds of 1997A	579,735	581,566	577,060	455,000	126,420		581,420
Bonds Of 1998	1,400,674	1,393,049	1,393,893	950,000	438,096		1,388,096
Bonds of 2001	1,012,150	1,153,350	1,591,550	1,290,000	255,050		1,545,050
Bonds of 2004	0	0	150,000	112,000	71,050		183,050
Bonds Of 2006	0	0	0	0	100,000		100,000
Other General Obligation Debt:							
FHA - Westernport Water 50%	19,248	19,248	19,248	4,266	14,982		19,248
Tri-County Council	9,516	9,516	9,516	8,213	1,303		9,516
PPG Loan	96,834	111,449	96,834	72,089	24,744		96,833
Westernport Landfill	0	148	42,899	37,154	4,769		41,923
Celanese Headworks State Loan	0	0	0	0	4,000		4,000
Sheriff Vehicles	44,264	44,264	51,948	47,983	3,965		51,948
Maryland Industrial Land Act Loans:							
Loan of 1980 (Precise)	110,579	110,579	110,579	98,993	11,586		110,579
Loan of 1990 (Superfos II)	73,505	73,505	73,505	34,487	39,018		73,505
Loan of 1991 (BC/BS)	116,855	116,855	116,855	49,329	67,525		116,854
Loan of 1991 (Schwab)	84,815	84,815	84,815	58,971	25,844		84,815
Loan of 1992 (Hunter Douglas)	43,387	43,387	43,387	20,308	23,080		43,388
Loan of 1994 (Micro-Integration)	88,526	88,526	88,526	55,434	33,092		88,526
Loan Of 1994 (Superfos III)	122,888	122,888	122,888	72,890	49,998		122,888
Loan Of 1998 (Hunter Douglas)	7,867	7,867	7,866	4,646	3,220		7,866
USDA Barton Business Park Water	0	0	20,154	0	0		0
MICRF Loan, Potomac Farms	47,580	47,580	47,580	41,771	5,810		47,581
MICRF Loan, PPG	178,587	178,587	178,588	60,285	41,685		101,970
MICRF Loan, PPG	20,569	20,569	20,569	7,321	4,577		11,898
MAHF Loan, Lonaconing Loans	2,284	2,284	2,284	54,776	565		55,341
Maryland Historical Trust	1,500	1,500	1,500	0	1,500		1,500
Fiscal Charges	8,258	8,768	25,000	0	0	25,000	25,000
TOTAL DEBT SERVICE APPROPRIATIONS	\$ 6,124,919	\$ 6,069,755	\$ 5,934,904	\$ 4,380,916	1,568,229	\$ 25,000	\$ 5,974,145



Debt Service

Why Incur Debt?

Most capital expenditures are too expensive to pay for during a single budget year. Just as most homeowners finance their homes with mortgages, governments also secure long-term borrowing for certain projects. Financing a project over a period of years will also assess the taxpayers that use the project, therefore, current residents do not pay 100% for a project that has future use.

Interest rates for local government financing tend to be lower than commercial due to the low risk associated with the government's ability to repay the debt. Interest paid is tax exempt by the federal government and by the state of Maryland. In other words, the borrowing cost is less expensive for local governments. The debt is normally structured to coincide with the life of the project and before major renovation is needed.

History Of True Interest Costs

<u>Bond Issue</u>	<u>Interest Cost</u>
2004 PIB	3.50%
2001 PIB Refunding	3.85%
1998 PIB	4.39%
1997 PIB	5.14%
1995 PIB	4.77%
1994 PIB	4.49%

Bond Agencies And Allegany County's Rating

Allegany County receives rating from two major bond credit rating agencies; Standard & Poor's (A-) and Moody's Investor Service (Baa1). These independent rating services rate organizations by evaluating their credit-worthiness. On February 24, 2000, Moody's Investor Service increased Allegany County's bond rating from Baa2 to Baa1 based upon the fiscal condition and policies of the County.



The chart below displays the various ratings each service provides:

Moody's Expanded Scale		Standard & Poor's
Previous Symbol	New Symbol	Rating Symbol
Aaa	Aaa	AAA
Aa1	Aa1	AA+
Aa	Aa2	AA
	Aa3	AA-
A1	A1	A+
A	A2	A
	A3	A-
Baa1	Baa1	BBB+
Baa	Baa2	BBB
	Baa3	BBB-
Ba1	Ba1	BB+
Ba	Ba2	BB
	Ba3	BB-
B1	B1	B+
B	B2	B
	B3	B-

Strongest bonds in A and Baa groups are designated as A-1 and Baa-1 respectively

Plus (+) and minus (-) signs may be added to show relative standing within major rating categories

Moody's Investor has refined its rating system to include expanded bond rating symbols. Numerical modifiers 2 and 3 will be added to numerical modifier 1, used by Moody's since 1981 to distinguish issues that rank in the higher end of the rating category. Modifier 2 indicates the issue ranks in the mid-range of the category; modifier 3 indicates a ranking in the low range of the category. None of the modifiers will apply to issues rated Aaa, Caa, Ca, or C. Bond issues are rated Aa1, A1, Baa1, and B1 will remain unaffected by the expansion of symbols.



Debt Affordability Message

F.Y. 2006

June 2, 2005

As part of the annual budget process, a five year capital improvement plan is developed in which numerous and varied capital requests from all sources are evaluated. A committee of Planning, Public Works, and Finance personnel meet along with the County Administrator to review and prioritize these requests and to develop a time frame of when and how much debt the county will incur to fund these projects based upon a debt affordability model.

The County Commissioners have imposed guidelines on the amount of general obligation debt which may be borrowed by the County to fund these projects. These five guidelines along with the self imposed limits are listed below with the projected ratios for fiscal years 2006 through 2008. The self imposed limits are at 90% of the maximum rate.

Projected Allegany County Ratios	Maximum Rate @ 90%	F.Y. 2006	F.Y. 2007	F.Y. 2008
1. G.F. Debt Service/G.F. Revenue	11.70%	7.04%	7.49%	7.26%
2. Debt/Capita	\$585	\$367	\$492	\$485
3. G.F. Debt Service/G.F.Expend.	13.50%	7.04%	7.49%	7.26%
4. Debt/Full Value	3.15%	0.97%	1.28%	1.25%

The current debt level is within self imposed limits. The County is planning a February 2006 issue that will add some \$2.2 million of new debt funded by the General Fund. The County projects a significant jump in general obligation debt after FY 2006 due mainly to the construction of the new Mountain Ridge High School in Frostburg which will be the first new high school constructed in Allegany County in over 50 years. The County is also recognizing significant revenues from oversight of paper gaming activities which are planned for various K-12 school projects throughout Allegany County which would further increase debt or eliminate the projects from being undertaken if this oversight had not been undertaken.



What Is Debt Affordability?

The County Commissioners have imposed voluntary guidelines on the amount of general obligation debt which may be borrowed by the County. Debt affordability computes the maximum amount of debt for the County.

What If The County Is Under Its Debt Affordability Limits?

When the County is under its debt affordability limits, the capacity for additional borrowing is available. It should be noted that if the County were to incur additional debt, the debt service payments on the new debt would take away from the amount the County could spend on appropriations for education, public safety, and other government services unless new revenues or tax increases are realized.

What Debt Affordability Factor Constrains The County The Most?

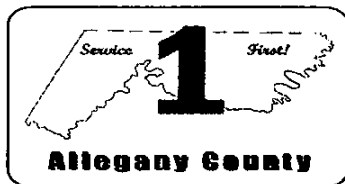
The factor that constrains the amount the County may borrow is debt per capita. The County's self imposed limit is \$585 per resident.

Does The County Count Prisoners In The State And Federal Prisons?

In the early 1990's a federal prison and state prison located within the County. During the 2000 census, there were approximately 3,000 prisoners in these facilities. While the County recognizes the positive economic impact of these facilities, the County does not count these residents when running debt affordability models because of the minimal income taxes prisoners pay. If the County did count prisoners, approximately \$1.8 million could additionally be borrowed. The County has adopted the most fiscal conservative stance in this matter relating to debt management.

How Long Does It Take The County To Pay Off Debt?

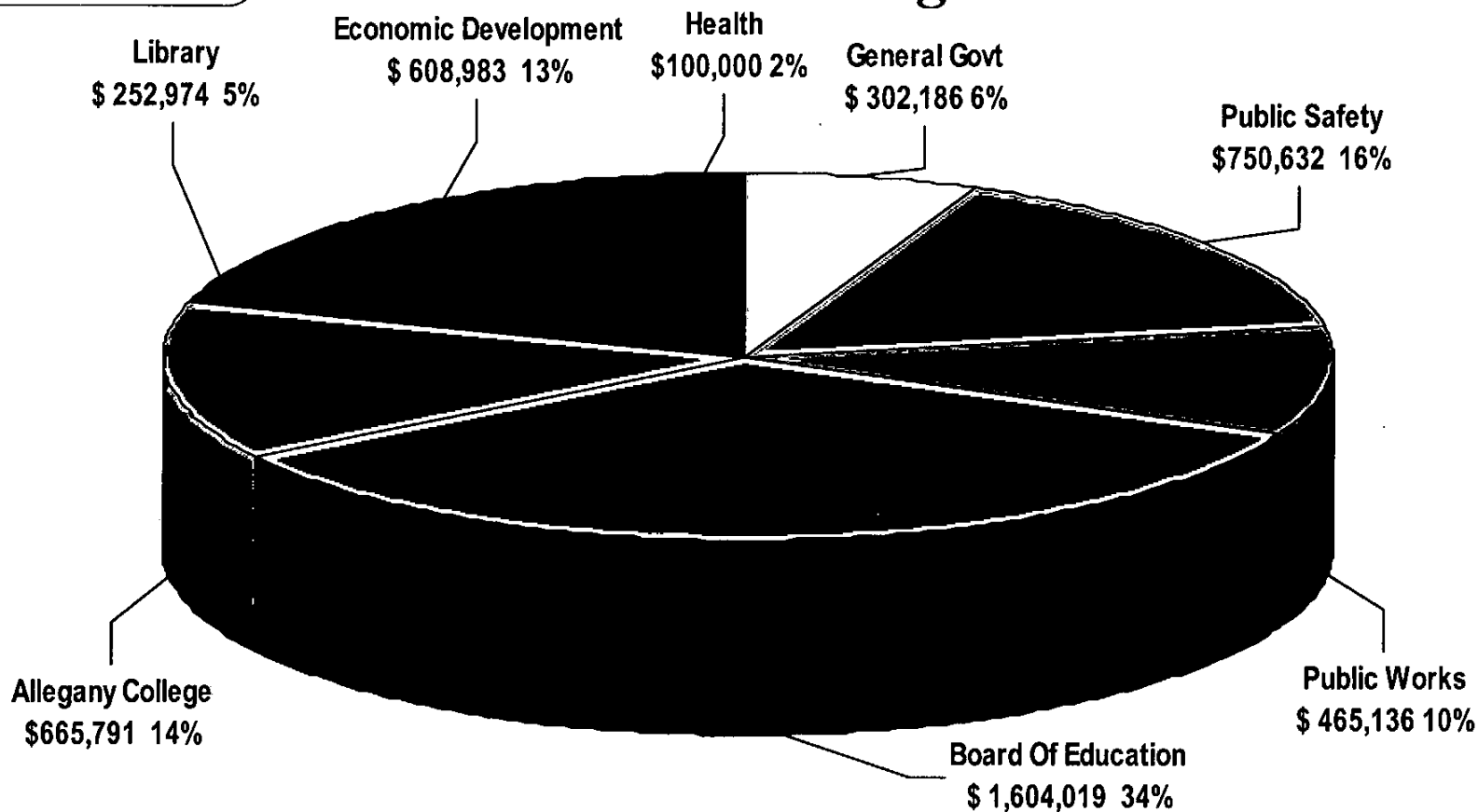
The County has historically used a 15 year term to payoff debt.



Allegany County, Maryland

General Fund Debt Service Transfer

FY 2006 Budget



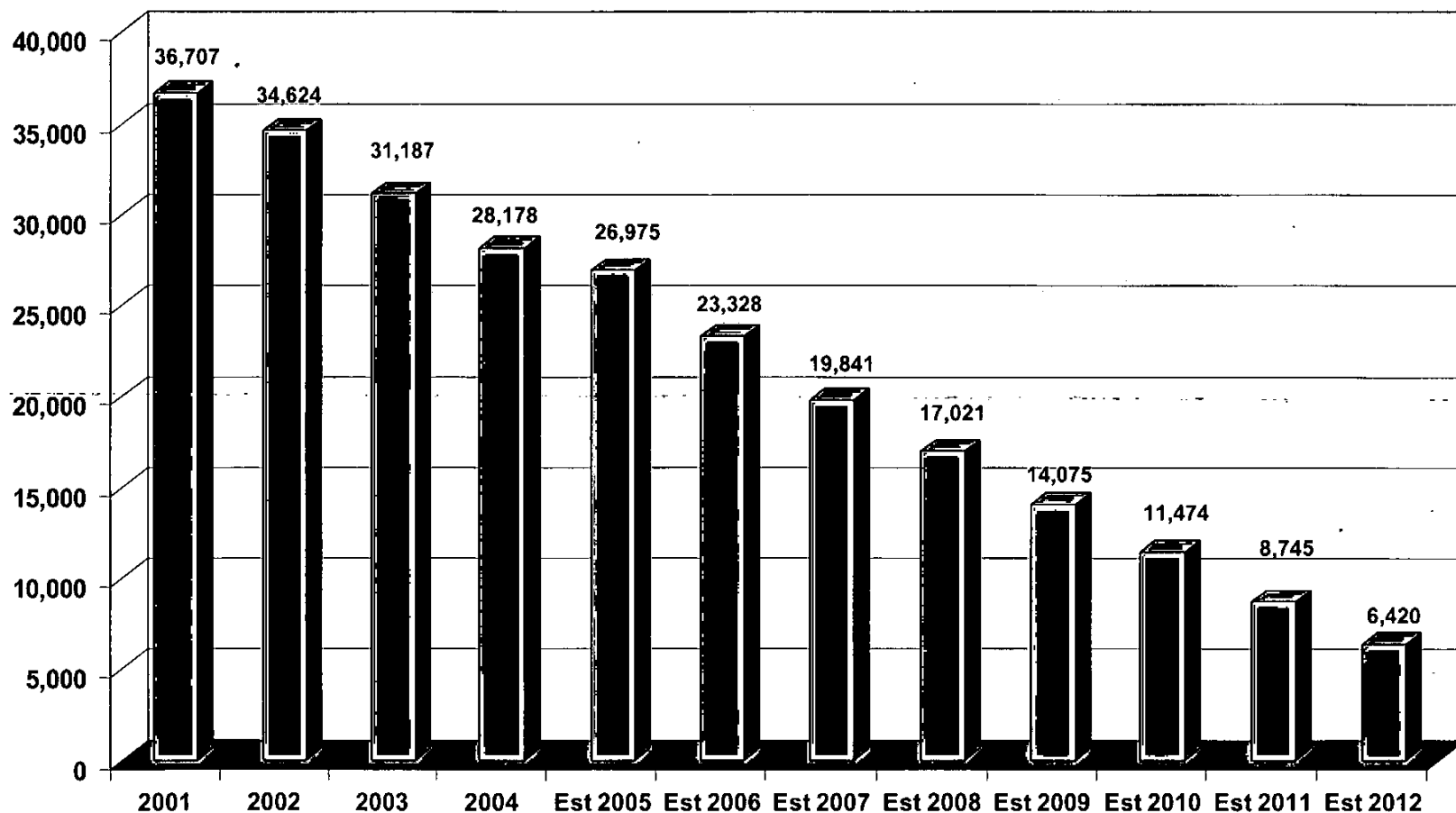
Total Transfer \$4,749,721



Allegany County, Maryland

Existing General Obligation Debt

(Dollars in Thousands)

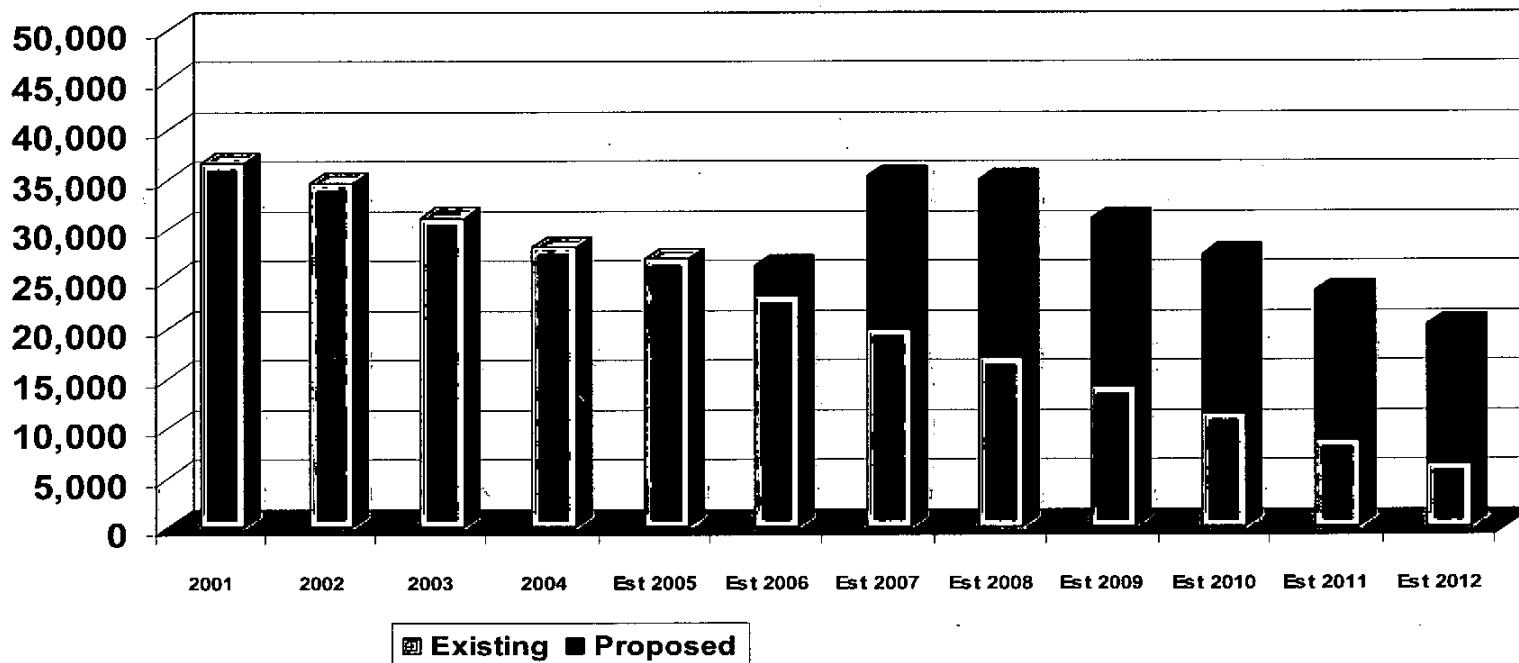




Allegany County, Maryland

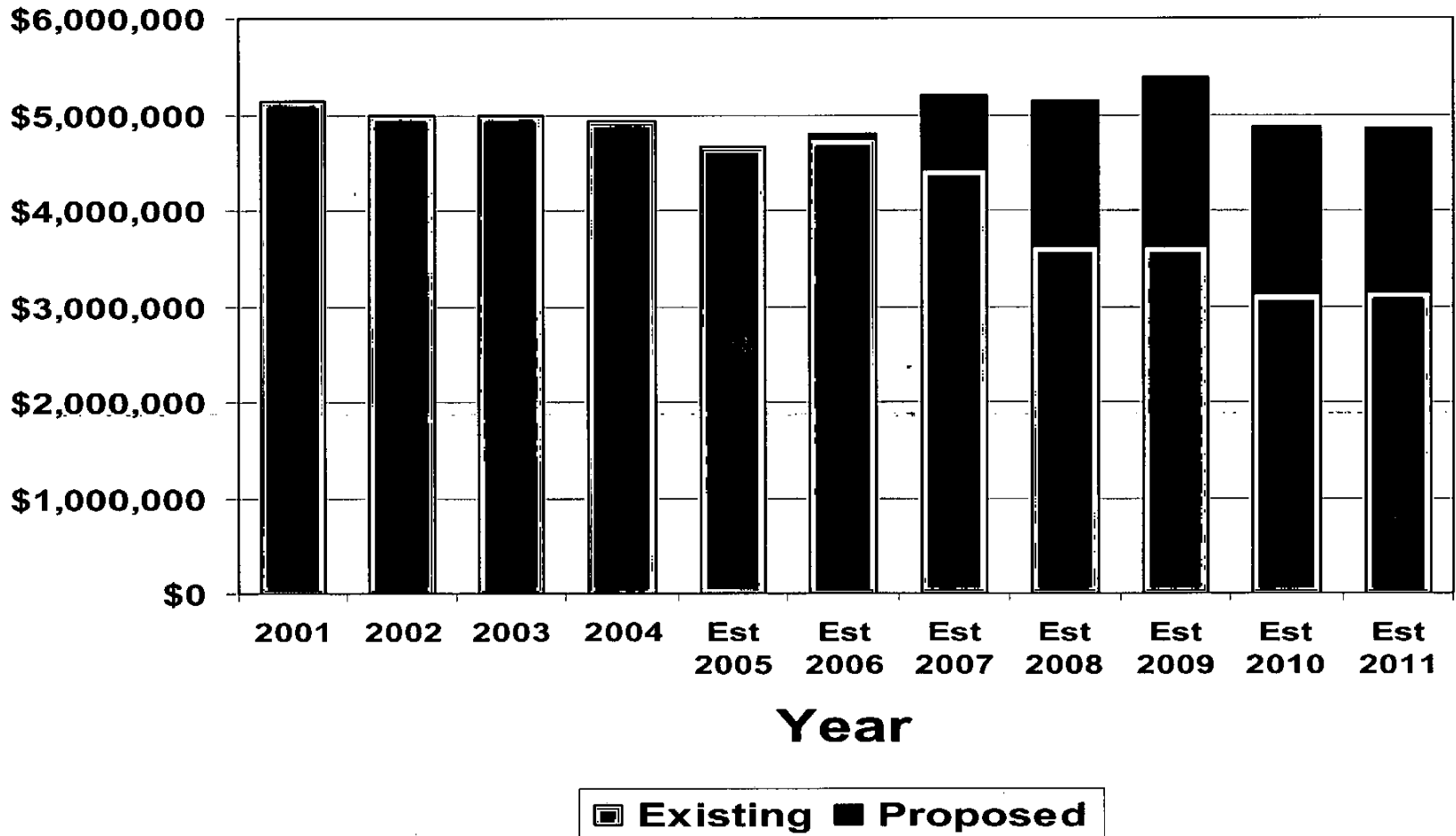
Existing & Proposed General Obligation Debt

(Dollars in Thousands)





General Fund Estimated Debt Service Payments





ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 2, 2005

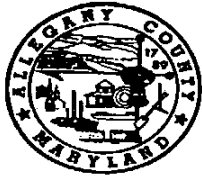
SUMMARY OF ALL CAPITAL PROJECTS FUNDS SUMMARY SCHEDULE OF ESTIMATED REVENUES

FUND REVENUES	FY 2003 Actual Revenues	FY 2004 Actual Revenues	FY 2005 Original	FY 2006 Request	FY 2006 Approved
Capital Projects Fund	\$ 4,399,552	\$ 2,456,587	\$ 7,682,545		\$ 15,368,666
PAYGO Capital Reserve Fund	364,905	1,813,157	1,466,045		450,000
Public Improvement Bonds:					
Public Improvement Bond of 1998	258,408	727,329	0		0
Public Improvement Bond of 2004	0	0	2,100,000		917,600
Public Improvement Bond of 2006	0	0	0		2,545,000
TOTAL ESTIMATED REVENUES	\$ 5,022,865	\$ 4,997,073	\$ 11,248,590		\$ 19,281,266
TRANSFERS-IN to the:					
Capital Projects Fund	\$ 672,965	\$ 373,408	\$ 265,500		\$ 427,752
PAYGO Capital Reserve Fund	463,676	2,483,175	108,236		0
Public Improvement Bond Of 1998	297,824	192,592	0		0
TOTAL TRANSFERS-IN	\$ 1,434,465	\$ 3,049,175	\$ 373,736		\$ 427,752
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 6,457,330	\$ 8,046,248	\$ 11,622,326		\$ 19,709,018



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
June 2, 2005
SUMMARY OF ALL CAPITAL PROJECTS FUNDS (Con't)
SUMMARY SCHEDULE OF ESTIMATED APPROPRIATIONS

FUND	FY 2003	FY 2004	FY 2005	FY 2006	FY 2006
APPROPRIATIONS	Actual	Actual	Original	Request	Approved
	Expenditures	Expenditures			
Capital Projects Fund	\$ 4,283,401	\$ 3,082,639	\$ 7,948,045	\$ 15,796,418	\$ 15,796,418
PAYGO Capital Reserve Fund	1,960,763	3,561,813	149,730	450,000	450,000
Public Improvement Bonds:					
Public Improvement Bond of 1998	690,568	194,359	0	0	0
Public Improvement Bond of 2004	30,406	38,582	2,100,000	917,600	917,600
Public Improvement Bond of 2006	0	0	0	2,545,000	2,545,000
TOTAL APPROPRIATIONS	\$ 6,965,138	\$ 6,877,393	\$ 10,197,775	\$ 19,709,018	\$ 19,709,018
TRANSFERS-OUT from the:					
Capital Projects Fund	\$ 328,129	\$ 260,000	\$ 0	\$ 0	\$ 0
PAYGO Capital Reserve Fund	613,187	51,536	1,424,551	0	0
PIB 1998 Fund	68,536	0	0	0	0
TRANSFERS-OUT	\$ 1,009,852	\$ 311,536	\$ 1,424,551	\$ 0	\$ 0
TOTAL APPROPRIATIONS AND TRANSFERS-OUT	\$ 7,974,990	\$ 7,188,929	\$ 11,622,326	\$ 19,709,018	\$ 19,709,018



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 2, 2005

CAPITAL PROJECTS FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
Federal Revenues:					
EPA Grant	\$ 0	\$ 2,384	\$ 1,015,600		\$ 0
FEMA	487,749	239,364	0		0
ARC Grant	0	496,010	350,000		50,000
USDA Grant	0	24,800	0		0
Federal Highway Grant	0	322,927	0		3,268,300
CDBG Grant	32,514	0	0		0
State Revenues:					
State Aid - Highway	1,118,098	139,223	1,963,000		0
State TEA-21 Enhancement Grant	0	0	3,844,445		0
Department of Environment Grant	225,207	87,071	0		0
Dept Of Business & Econmic Development	2,000,000	0	0		0
Miscellaneous State Grant	114,271	201,353	355,600		80,000
Other Intergovernmental	102,192	111,011	0		0
Interest	7,931	6,268	0		0
Donations	247,880	21,569	0		0
Sale Of Assets	0	0	0		3,800,000
Loan Proceeds	63,710	588,607	0		6,677,000
Miscellaneous	0	216,000	0		295,666
Unexpended Fund Balance	0	0	153,900		1,197,700
TOTAL ESTIMATED REVENUES	\$ 4,399,552	\$ 2,456,587	\$ 7,682,545		\$ 15,368,666
TRANSFERS-IN from the:					
General Fund	\$ 320,000	\$ 53,933	\$ 0		\$ 0
Highway Fund	147,465	0	0		0
Gaming Fund	0	264,771	0		423,000
PAYGO Fund	205,500	51,536	265,500		0
County Loan Fund	0	3,168	0		4,752
TOTAL TRANSFERS-IN	\$ 672,965	\$ 373,408	\$ 265,500		\$ 427,752
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 5,072,517	\$ 2,829,995	\$ 7,948,045		\$ 15,796,418



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 2, 2005

CAPITAL PROJECTS FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
Donated Assets	\$ 247,880	\$ 0	\$ 0	\$ 0	\$ 0
Upper Potomac IP Flood Wall	614	18,791	1,986,700	4,752	4,752
Bowman's Addition Demolition	31,838	0	0	0	0
Flood Grant - 3.2 Million	50,450	14,346	0	0	0
Lonaconing & Potomac Acid Mine Drainage	90,660	0	0	0	0
Washington Street Library	53,517	205,476	0	0	0
Rye Street Bridge	13,423	24,287	519,300	118,300	118,300
Mountain Ridge High School	0	58,290	0	7,100,000	7,100,000
Eckhart School Roof	0	8,303	0	42,700	42,700
Disaster Resistance	2,628	8,916	0	0	0
Westernport Storm Pond	10,712	0	0	0	0
Riverside Industrial Park	735	0	50,000	0	0
Westernport Landfill Cap	42,757	798,500	0	0	0
Allegany Highlands Trail	298,733	984,206	5,392,045	3,675,666	3,675,666
FEMA Georges Creek	547,220	378,347	0	0	0
Cash Valley Roof	0	10,655	0	0	0
Allconet II	1,987,842	572,522	0	0	0
Health Department Relocation	0	0	0	4,830,000	4,830,000
Pleasant Valley Road	904,392	0	0	0	0
Cooperative Extension Modular	0	0	0	25,000	25,000
Total Appropriations	\$ 4,283,401	\$ 3,082,639	\$ 7,948,045	\$ 15,796,418	\$ 15,796,418
TRANSFERS-OUT to the:					
County Loan Fund	\$ 0	\$ 60,000	\$ 0	\$ 0	\$ 0
PAYGO Fund	328,129	200,000	0	0	0
TOTAL TRANSFERS-OUT	\$ 328,129	\$ 260,000	\$ 0	\$ 0	\$ 0
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 4,611,530	\$ 3,342,639	\$ 7,948,045	\$ 15,796,418	\$ 15,796,418



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
June 2, 2005
PAY AS YOU GO CAPITAL RESERVE FUND
SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
Federal Grants	\$ 286,616	\$ 1,291,143	\$ 0		\$ 240,000
State Grants	37,196	539,424	0		0
Miscellaneous Revenue	0	-41,050	0		25,000
Interest	41,093	23,640	0		0
Unexpended Fund Balance	0	0	1,466,045		185,000
TOTAL ESTIMATED REVENUES	\$ 364,905	\$ 1,813,157	\$ 1,466,045		\$ 450,000
TRANSFERS-IN from the:					
General Fund	\$ 21,735	\$ 951,779	\$ 108,236		\$ 0
Highway Fund	113,812	80,920	0		0
County Loan Fund	0	1,111,052	0		0
Capital Projects Fund	328,129	339,424	0		0
TOTAL TRANSFERS-IN	\$ 463,676	\$ 2,483,175	\$ 108,236		\$ 0
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 828,581	\$ 4,296,332	\$ 1,574,281		\$ 450,000



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 2, 2005

PAY AS YOU GO CAPITAL RESERVE FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
Telecommunications Project	\$ 0	\$ 37,024	\$ 108,236	\$ 100,000	\$ 100,000
NRCS Flood Projects	29,295	0	0	300,000	300,000
Allegany College Phase II Reroofing	44,132	0	0	0	0
Computer Network	8,275	0	0	0	0
Roads Paving Program	88,643	0	0	50,000	50,000
Other Public Road Improvements	16,100	0	0	0	0
John Humbird School Addition & Roof	169,449	540,458	0	0	0
Financial System Upgrade	992	117,772	0	0	0
Coney Roads Garage	66,125	139,424	0	0	0
Georges Creek Elementary Roof	0	0	0	0	0
Barton Industrial Park Water	31,285	1,901,441	0	0	0
Remodel Old Jail	1,083,697	402,190	41,494	0	0
Bowman Addition Flood Mitigation	298,301	3,160	0	0	0
Louise Drive Paving	10,657	0	0	0	0
Board Of Education Capital	113,812	420,344	0	0	0
TOTAL ESTIMATED APPROPRIATIONS	1,960,763	3,561,813	149,730	450,000	450,000
TRANSFERS-OUT to the:					
General Fund	\$ 178,399	\$ 0	\$ 13,500	\$ 0	\$ 0
1998 Public Improvement Bond Fund	297,824	0	0	0	0
Capital Projects Fund	136,964	51,536	265,500	0	0
Revolving Building Fund	0	0	845,551	0	0
Special Revenue Funds	0	0	300,000	0	0
Total Transfers Out	\$ 613,187	\$ 51,536	\$ 1,424,551	\$ 0	\$ 0
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 2,573,950	\$ 3,613,349	\$ 1,574,281	\$ 450,000	\$ 450,000



ALLEGANY COUNTY, MARYLAND
CAPITAL PROJECTS FUNDS
 June 2, 2005
1998 PUBLIC IMPROVEMENT BOND FUND
SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

ESTIMATED REVENUES	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
State Grants	\$ 255,973	\$ 727,329	\$ 0		\$ 0
Interest	2,435	0	0		0
TOTAL ESTIMATED REVENUES	\$ 258,408	\$ 727,329	\$ 0		\$ 0
TRANSFERS-IN from the:					
General Fund	\$ 0	\$ 192,592	\$ 0		\$ 0
Paygo Fund	297,824	0	0		0
TOTAL TRANSFERS-IN	\$ 297,824	\$ 192,592	\$ 0		\$ 0
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 556,232	\$ 919,921	\$ 0		\$ 0
APPROPRIATIONS					
Mount Savage School	\$ 41,157	\$ 0	\$ 0	\$ 0	\$ 0
Bond Arbitrage	0	192,423	0	0	0
Correctional Facility	615,544	69	0	0	0
Lavale Library	3,700	0	0	0	0
Bond Interest	30,167	1,867	0	0	0
TOTAL APPROPRIATIONS	\$ 690,568	\$ 194,359	\$ 0	\$ 0	\$ 0
TRANSFERS-OUT to the:					
Transfer To Capital Projects Fund	\$ 68,536	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL TRANSFERS-OUT	\$ 68,536	\$ 0	\$ 0	\$ 0	\$ 0
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS-OUT	\$ 759,104	\$ 194,359	\$ 0	\$ 0	\$ 0



ALLEGANY COUNTY, MARYLAND

CAPITAL PROJECTS FUNDS

June 2, 2005

2004 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
ESTIMATED REVENUES					
Bond Proceeds	\$ 0	\$ 0	\$ 2,100,000		\$ 0
Unexpended Bond Proceeds	0	0	0		917,600
Interest	0	0	0		0
TOTAL ESTIMATED REVENUES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,100,000</u>		<u>\$ 917,600</u>
APPROPRIATIONS					
Allegany College PE Building Renovation	\$ 24,380	\$ 44,608	\$ 1,460,000	\$ 917,600	\$ 917,600
Allegany College Roof Replacement	0	0	86,212	0	0
Washington Street Library - Interior	0	0	500,000	0	0
Closing Costs	0	0	53,788	0	0
Cash Valley Roof	6,026	-6,026	0	0	0
TOTAL APPROPRIATIONS	<u>\$ 30,406</u>	<u>\$ 38,582</u>	<u>\$ 2,100,000</u>	<u>\$ 917,600</u>	<u>\$ 917,600</u>
TOTAL ESTIMATED APPROPRIATIONS	<u>\$ 30,406</u>	<u>\$ 38,582</u>	<u>\$ 2,100,000</u>	<u>\$ 917,600</u>	<u>\$ 917,600</u>

2006 PUBLIC IMPROVEMENT BOND FUND

SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
ESTIMATED REVENUES					
Bond Proceeds	\$ 0	\$ 0	\$ 0		\$ 2,545,000
Interest	0	0	0		0
TOTAL ESTIMATED REVENUES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 2,545,000</u>
APPROPRIATIONS					
Allegheny Highlands Trail	\$ 0	\$ 0	\$ 0	\$ 250,000	\$ 250,000
Health Center Relocation	0	0	0	2,250,000	2,250,000
Closing Costs	0	0	0	45,000	45,000
TOTAL APPROPRIATIONS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,545,000</u>	<u>\$ 2,545,000</u>
TOTAL ESTIMATED APPROPRIATIONS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,545,000</u>	<u>\$ 2,545,000</u>

**ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2006**

JUNE 2, 2005

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2006 BUDGET**

Project Description	Project No.	LOCAL SOURCES						NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/05	FY 2006 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants			
Capital Project Funds:												
General Government:												
Telecommunications Project	420Z					160,000	160,000			160,000	60,000	100,000
2006 Bond Closing Costs		45,000	2006				45,000			45,000	0	45,000
Public Safety:												
Upper Potomac Flood Wall	409G					265,500	265,500	1,406,000	495,600	2,167,100	2,162,348	4,752
NCRS Flood Projects	418O					60,000	60,000	240,000		300,000	0	300,000
Public Works:												
Rye Street Bridge	409R					159,600	159,600	637,000		796,600	179,600	118,300
Roads Paving Program	4203					50,000	50,000			50,000	0	50,000
Cooperative Ext. Modular	409U					100,000	100,000			100,000	75,000	25,000
Education:												
Eckhart School Roof	409K					51,000	51,000			51,000	8,300	42,700
Mountain Ridge High School	409W			9,000,000	USDA	1,000,000	10,000,000			10,000,000	577,000	7,100,000
AC Physical Education Building	430A	1,460,000	2004			55,000	1,515,000			1,515,000	597,400	917,600
Recreation and Culture:												
Allegheny Highlands Trail	410X	250,000	2006			295,666	545,666	7,793,420	2,900,000	11,239,086	7,313,420	3,925,666
Health												
Health Department Relocation	409N	2,250,000	2006			4,830,000	7,080,000			7,080,000	0	7,080,000
Total Capital Project Appropriations		4,005,000		9,000,000		7,026,766	20,031,766	10,076,420	3,395,600	33,503,786	10,973,068	19,709,018
Coal Haul Roads												
Beechwood Road Bridge						31,000	31,000		124,000	155,000	52,600	102,400
Bartlett Run Road Bridge						234,300	234,300	937,200		1,171,500	85,200	463,300
Total Coal Haul Roads		0		0		265,300	265,300	937,200	124,000	1,326,500	137,800	565,700

**ALLEGANY COUNTY, MARYLAND
CAPITAL CONSTRUCTION FY 2006**

JUNE 2, 2005

**CAPITAL PROJECT SUMMARY - SPECIAL REVENUE, CAPITAL PROJECT AND ENTERPRISE FUNDS
PROJECT LENGTH BUDGETS AND FY 2006 BUDGET**

Project Description	Project No.	LOCAL SOURCES					NON LOCAL SOURCES		Total Costs/ Sources	Estimated Expenditures to 6/30/05	FY 2006 Budget
		Public Improvement Bonds	Bond Issue	Loans	Loan Type	Other Local Sources	Total Local Sources	Federal Grants	State Grants		
Gaming Fund											
Mountain Ridge High Architect Fees						1,000,000	1,000,000			1,000,000	577,000 **
Total Gaming Fund		0		0		1,000,000	1,000,000	0	0	1,000,000	577,000
Revolving Building Fund											
PPG Restoration	262P					770,000	770,000	500,000	500,000	1,770,000	0
Barton Industrial Park	262			5,821,000		1,924,926	7,745,926	2,453,335		10,199,261	7,110,786
Total Revolving Bldg Fund		0		5,821,000		2,694,926	8,515,926	2,953,335	500,000	11,969,261	7,110,786
Enterprise Funds:											
Sewer:											
Niners Lane								325,000		325,000	0
Georges Creek STP	5264			3,399,000	MDE		3,399,000		12,511,000	15,910,000	0
Bowling Green I&I	512Q			1,910,000	State		1,910,000	425,000		2,335,000	500,000
Georges Creek I&I	512S			580,000	FmHA		580,000			580,000	200,000
Celanese STP Upgrade	5125			9,700,000	State	500,000	10,200,000		6,541,000	16,741,000	12,241,000
Water:											
Potomac River Water Plant						20,000	20,000	30,000		50,000	0
Bowmans Addition				3,460,000	FmHA		3,460,000		500,000	3,960,000	0
Nursing Home:											
Fuel Tank Replacement	570E	75,000	2004				75,000			75,000	0
Electric Generator	570A	275,000	2004				275,000			275,000	185,000
Elevator Repairs	570D	65,000	2004				65,000			65,000	0
Parking Improvements	570B	90,000	2004				90,000			90,000	0
Closing Costs	570F	20,000	2004				20,000			20,000	15,725
Total Enterprise Funds		525,000		15,650,000		520,000	16,695,000	455,000	7,041,000	24,191,000	13,141,725
Total Capital Construction		\$ 4,530,000		\$ 30,471,000		\$ 11,506,992	\$ 46,507,992	\$ 14,421,955	\$ 11,060,600	\$ 71,990,547	\$ 31,940,379
										\$ 32,805,468	

** Mountain Ridge High School Gaming Fund sources and expenditures are included in the Mountain Ridge High School project on page 84 under Capital Project Funds, also



ALLEGANY COUNTY, MARYLAND

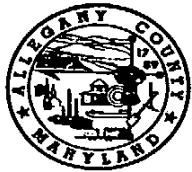
ENTERPRISE FUNDS

June 2, 2005

SUMMARY OF ALL ENTERPRISE FUNDS

SUMMARY SCHEDULE OF ESTIMATED REVENUES AND EXPENDITURES

FUND REVENUES	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
Water Districts	\$ 2,428,559	\$ 1,809,699	\$ 1,531,340		\$ 1,582,542
Sanitary Districts	5,761,532	5,387,113	6,754,586		6,993,423
Nursing Home	8,026,778	8,690,368	9,132,924		9,661,448
County Loan Fund	157,703	128,362	552,530		131,050
TOTAL ESTIMATED REVENUES	\$ 16,374,572	\$ 16,015,542	\$ 17,971,380		\$ 18,368,463
TRANSFERS-IN to the:					
County Loan Fund	\$ 0	\$ 60,000	\$ 0		\$ 0
Sanitary Fund	0	0	0		52,500
Water Districts	0	0	0		20,000
TOTAL TRANSFERS-IN	\$ 0	\$ 60,000	\$ 0		\$ 72,500
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 16,374,572	\$ 16,075,542	\$ 17,971,380		\$ 18,440,963
APPROPRIATIONS					
Water Districts	\$ 1,446,660	\$ 1,498,314	\$ 1,531,340	\$ 1,602,542	\$ 1,602,542
Sanitary Districts	5,845,642	5,831,257	6,754,586	7,045,923	7,045,923
Nursing Home	8,174,158	8,629,905	9,132,924	9,661,448	9,661,448
TOTAL APPROPRIATIONS	\$ 15,466,460	\$ 15,959,476	\$ 17,418,850	\$ 18,309,913	\$ 18,309,913
TRANSFERS-OUT from the:					
County Loan Fund	882,228	\$ 1,836,088	\$ 552,530	\$ 131,050	\$ 131,050
TOTAL TRANSFERS-OUT	\$ 882,228	\$ 1,836,088	\$ 552,530	\$ 131,050	\$ 131,050
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS OUT	\$ 16,348,688	\$ 17,795,564	\$ 17,971,380	\$ 18,440,963	\$ 18,440,963



ALLEGANY COUNTY, MARYLAND

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

WATER DISTRICTS

June 2, 2005

DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FY 2006 Request	FY 2006 Approved
ESTIMATED REVENUES					
Water Service Charges	\$ 1,038,619	\$ 1,111,415	\$ 1,218,900		\$ 1,255,844
Interest	14,402	16,374	13,980		13,600
Grant Revenue	1,354,803	664,080	0		0
Tap Fees	20,735	17,830	15,000		28,620
Transfers In	0	0	0		20,000
Retained Earnings	0	0	283,460		284,478
TOTAL ESTIMATED REVENUES	\$ 2,428,559	\$ 1,809,699	\$ 1,531,340		\$ 1,602,542
APPROPRIATIONS					
Personnel Costs	\$ 218,314	\$ 201,423	\$ 211,047	\$ 275,395	\$ 275,395
Operating Expense	660,462	708,224	772,485	768,319	768,319
Capital Outlay	0	14,771	42,640	40,000	40,000
Debt Service, Interest	150,979	144,383	170,278	184,350	184,350
Depreciation	133,493	146,101	51,490	284,478	284,478
Depreciation, Contributed Capital	283,412	283,412	283,400	50,000	50,000
TOTAL APPROPRIATIONS	\$ 1,446,660	\$ 1,498,314	\$ 1,531,340	\$ 1,602,542	\$ 1,602,542

DETAIL SCHEDULE ESTIMATED REVENUES AND APPROPRIATIONS BY DISTRICT

	Grahamtown District	Consol District	Barton Park	Oldtown District	McCoole District	Ellerslie District	Eckhart District	Hoffman District	Route 36	Borden/ Zilhman	Carlos/ Shaft
ESTIMATED REVENUES											
Operating Revenues:											
Water Service Charges	\$122,652	\$31,347	\$9,022	\$137,933	\$135,844	\$273,077	\$238,640	\$6,850	\$44,595	\$79,453	\$176,371
Tap Fees	0	0	0	0	0	1,000	1,000	0	0	25,620	1,000
Interest	800	0	0	900	3,000	3,000	4,000	100	300	1,000	500
Transfers In	0	0	20,000	0	0	0	0	0	0	0	0
Retained Earnings	21,900	1,018	0	43,860	69,000	28,300	32,750	1,850	26,600	26,200	33,000
ESTIMATED REVENUES	\$145,352	\$32,365	\$29,022	\$182,693	\$207,844	\$305,377	\$276,390	\$8,800	\$71,495	\$132,273	\$210,871
APPROPRIATIONS											
Personnel Costs	\$8,655	\$3,370	\$0	\$42,492	\$14,664	\$118,456	\$36,848	\$552	\$9,416	\$28,293	\$12,649
Operating Expense	82,373	23,347	9,683	74,676	64,736	158,621	140,573	4,364	35,479	52,094	122,376
Capital Outlay	0	0	0	0	0	0	40,000	0	0	0	0
Debt Service, Interest	25,971	4,630	15,981	14,512	45,907	0	20,542	215	0	21,317	35,275
Depreciation	21,900	1,018	0	43,860	69,000	28,300	32,750	1,850	26,600	26,200	33,000
Depreciation, Contributed Capital	6,453	0	3,358	7,216	13,537	0	5,677	1,819	0	4,369	7,571
TOTAL APPROPRIATIONS	\$145,352	\$32,365	\$29,022	\$182,756	\$207,844	\$305,377	\$276,390	\$8,800	\$71,495	\$132,273	\$210,871



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
SANITARY DISTRICTS

June 2, 2005

DETAILED SCHEDULE OF ESTIMATED REVENUES

ESTIMATED REVENUES & TRANSFERS IN

	FY 2003	FY 2004	FY 2005	FY 2006	FY 2006
	<u>Actual</u>	<u>Actual</u>	<u>Original</u>	<u>Request</u>	<u>Approved</u>
Operating Revenues:					
Sewer Service Charges	\$ 3,208,268	\$ 3,254,439	\$ 3,143,382		\$ 3,283,066
Water Service Charges	1,004,039	1,108,363	1,090,500		1,216,800
Connection fee	66,700	80,860	55,000		45,000
Interest	53,530	69,722	50,000		75,000
Miscellaneous	128,892	94,144	434,135		356,188
Transfer In From General Fund	0	0	0		45,000
Transfer In From Revolving Building Fund	0	0	0		7,500
Retained Earnings	0	0	1,100,000		1,194,050
Total Operating Revenue & Transfers	\$ 4,461,429	\$ 4,607,528	\$ 5,873,017		\$ 6,222,604
Debt Service Revenues:					
R/E Ad Valorem	\$ 473,931	\$ 538,879	\$ 654,653		\$ 673,513
Penalties & Interest	14,027	17,625	14,500		14,500
Discounts	-2,520	-2,751	-3,000		-3,000
Front Footage	120,541	125,817	137,394		104,855
Frostburg	8,200	28,466	7,431		7,431
Sewer Surcharge	114,593	77,331	75,571		31,000
Interest Debt Service	2,953	5,335	5,600		6,000
Enterprise Exemptions	24	-73	20		20
Collection Fees	-10,721	-11,044	-10,600		-11,000
Total Debt Service Revenues	\$ 721,028	\$ 779,585	\$ 881,569		\$ 823,319
Construction Grants	\$ 579,075	\$ 0	\$ 0		\$ 0
TOTAL REVENUES & TRANSFERS IN	\$ 5,761,532	\$ 5,387,113	\$ 6,754,586		\$ 7,045,923

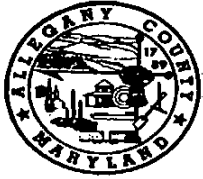


ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
SANITARY DISTRICTS

June 2, 2005

DETAILED SCHEDULE OF ESTIMATED APPROPRIATIONS

APPROPRIATIONS	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
Personnel Costs	\$ 974,101	\$ 944,475	\$ 997,087	23.0	\$ 1,032,786	\$ 1,032,786	24.0
Operating Expense	3,147,924	3,176,611	3,183,264		3,641,770	3,641,770	
Capital Outlay	0	26,887	147,100		189,000	189,000	
Depreciation	470,629	473,745	801,572		635,575	635,575	
Depreciation, Contributed Capital	999,220	996,645	1,100,000		1,100,000	1,100,000	
Debt Service:							
Interest	253,768	212,894	313,135		293,512	293,512	
Contingency	0	0	212,428		153,280	153,280	
TOTAL APPROPRIATIONS	\$ 5,845,642	\$ 5,831,257	\$ 6,754,586		\$ 7,045,923	\$ 7,045,923	



ALLEGANY COUNTY, MARYLAND

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

NURSING HOME

June 2, 2005

DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003	FY 2004	FY 2005	FTE	FY 2006	FY 2006	FTE
<u>ESTIMATED REVENUES</u>	<u>Actual</u>	<u>Actual</u>	<u>Original</u>		<u>Request</u>	<u>Approved</u>	
Patient Service Revenue	\$ 7,960,154	\$ 8,621,832	\$ 9,056,604			\$ 9,582,868	
Other Income	66,624	68,536	76,320			78,580	
TOTAL ESTIMATED REVENUES	\$ 8,026,778	\$ 8,690,368	\$ 9,132,924			\$ 9,661,448	
TRANSFERS-IN							
Transfer-in from General Fund	0	0	0			0	
TOTAL ESTIMATED REVENUES AND TRANSFERS-IN	\$ 8,026,778	\$ 8,690,368	\$ 9,132,924			\$ 9,661,448	
APPROPRIATIONS							
Personnel Costs	\$ 5,677,195	\$ 6,012,852	\$ 6,457,049	161.5	\$ 6,897,713	\$ 6,897,713	165.5
Operating Expense	2,288,080	2,392,660	2,312,954		2,439,075	2,439,075	
Capital Outlay	0	9,281	100,991		30,050	30,050	
Depreciation	208,883	215,112	218,000		218,000	218,000	
Debt Service Interest	0	0	15,000		26,832	26,832	
Contingency	0	0	28,930		49,778	49,778	
TOTAL APPROPRIATIONS	\$ 8,174,158	\$ 8,629,905	\$ 9,132,924		\$ 9,661,448	\$ 9,661,448	



ALLEGANY COUNTY, MARYLAND
PROPRIETARY FUND TYPE - ENTERPRISE FUNDS
NURSING HOME

June 2, 2005

DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

APPROPRIATIONS	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
Medicare Unit	\$ 1,024,817	\$ 1,068,376	\$ 765,745		\$ 823,307	\$ 823,307	
Nursing Services	3,308,967	3,633,357	4,369,710		4,559,949	4,559,949	
Other Patient Care	647,926	670,522	686,979		705,721	705,721	
Dietary	943,547	970,586	924,462		971,892	971,892	
Laundry	205,543	212,717	204,622		175,903	175,903	
Custodial	258,547	282,774	307,780		341,032	341,032	
Plant Operations	666,164	648,617	687,082		672,026	672,026	
Administration	909,764	918,563	924,614		1,117,008	1,117,008	
Depreciation	208,883	215,112	218,000		26,832	26,832	
Debt Service - Interest	0	0	15,000		0	0	
Capital Outlay Projects	0	9,281	0		218,000	218,000	
Miscellaneous/Contingency	0	0	28,930		49,778	49,778	
TOTAL COUNTY NURSING HOME APPROPRIATIONS	\$ 8,174,158	\$ 8,629,905	\$ 9,132,924		\$ 9,661,448	\$ 9,661,448	



ALLEGANY COUNTY, MARYLAND

PROPRIETARY FUND TYPE - ENTERPRISE FUNDS

COUNTY LOAN FUND

DETAILED SCHEDULE OF ESTIMATED REVENUES AND APPROPRIATIONS

	FY 2003 Actual	FY 2004 Actual	FY 2005 Original	FTE	FY 2006 Request	FY 2006 Approved	FTE
ESTIMATED REVENUES							
Operating Revenues:							
Interest	\$ 148,795	\$ 121,204	\$ 32,963			\$ 0	
Interest On Loans From Other Units	8,908	7,158	19,994			14,410	
Retained Earnings	0	0	499,573			116,640	
ESTIMATED REVENUES	<u>\$ 157,703</u>	<u>\$ 128,362</u>	<u>\$ 552,530</u>			<u>\$ 131,050</u>	
TRANSFERS-IN from the:							
Capital Projects Fund	\$ 0	\$ 60,000	\$ 0			\$ 0	
TOTAL TRANSFERS-IN	<u>\$ 0</u>	<u>\$ 60,000</u>	<u>\$ 0</u>			<u>\$ 0</u>	
TOTAL ESTIMATED REVENUES AND TRANSFERS IN	<u>\$ 157,703</u>	<u>\$ 188,362</u>	<u>\$ 552,530</u>			<u>\$ 131,050</u>	
APPROPRIATIONS							
Operating Expense	\$ 0	\$ 0	\$ 0		\$ 0	\$ 0	
TOTAL APPROPRIATIONS	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>		<u>\$ 0</u>	<u>\$ 0</u>	
TRANSFERS-OUT to the:							
General Fund	\$ 882,228	\$ 721,868	\$ 552,530		\$ 126,298	\$ 126,298	
Capital Projects Fund	0	3,168	0		4,752	4,752	
PAYGO Fund	0	1,111,052	0		0	0	
TOTAL TRANSFERS-OUT	<u>\$ 882,228</u>	<u>\$ 1,836,088</u>	<u>\$ 552,530</u>		<u>\$ 131,050</u>	<u>\$ 131,050</u>	
TOTAL ESTIMATED APPROPRIATIONS AND TRANSFERS OUT	<u>\$ 882,228</u>	<u>\$ 1,836,088</u>	<u>\$ 552,530</u>		<u>\$ 131,050</u>	<u>\$ 131,050</u>	



Allegany County, Maryland

June 2, 2005

TAX LEVY AND DIFFERENTIAL

Real Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 13.2 cents (\$0.1320) per \$100 of assessable real property subject to such tax which added to the non-city tax rate of \$1.0007 dollars (\$1.0007) makes a total of \$1.1327 on each \$100 of assessable non-city property subject to such tax.

Personal Property

The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 0.0 cents (\$0.00) per \$100 of assessable personal property subject to such tax which added to the non-city tax rate of \$2.5018 dollars (\$2.5018) makes a total of \$2.5018 on each \$100 of assessable non-city property subject to such tax.

Public Utilities

The State Tax Rate has been fixed by the Board Of Public Works of the State of Maryland at 0.33 cents (\$0.3300) of assessed value of the property of public utilities subject to such tax which added to the non-city tax rate of \$2.5018 dollars (\$2.5018) makes a total of \$2.8318 on each \$100 of assessed value of property of public utilities non-city property subject to such tax.

In compliance with the provisions of Section 6-302 and 6-305 of the Tax Property Article of the Annotated Code of Maryland, the following tax rates will be levied in the municipalities in Allegany County:

<u>Real Property</u>			<u>Personal Property & Public Utilities</u>	
	<u>Differential</u>	<u>Adjusted Levy</u>	<u>Differential</u>	<u>Adjusted Levy</u>
Barton	\$0.0280	\$0.9727	\$0.0700	\$2.4318
Cumberland	\$0.0698	\$0.9309	\$0.1745	\$2.3273
Frostburg	\$0.0641	\$0.9366	\$0.1603	\$2.3415
Lonaconing	\$0.0459	\$0.9548	\$0.1148	\$2.3870
Luke	\$0.0491	\$0.9516	\$0.1228	\$2.3790
Midland	\$0.0280	\$0.9727	\$0.0700	\$2.4318
Westernport	\$0.0459	\$0.9548	\$0.1148	\$2.3870

The Board of County Commissioners is, by authority of Section 10-301 of the Tax Property Article of the Annotated Code of Maryland, establishing a discount rate as follows: One percent (1%) shall be deducted from real property tax bills for County purposes which are paid in a full annual payment during the months of July and August. No discount will be provided on such tax bills during the month of September nor will any discounts be allowed on any other payments including personal property. Interest at the rate of one and one-half percent (1 ½%) per month, or fractional part thereof, shall be charged from the first day of October on full-year property and after thirty (30) days on half-year new construction property as allowed by Section 14-603 and Section 14-604 of the Tax Property Article of the Annotated Code of Maryland. On owner occupied residential real property, interest of one and one-half percent (1 ½%) per month shall be charged from October 1st on coupon number one (1) and January 1st for coupon number two (2). Furthermore the rate of redemption is eighteen percent (18%) per annum as allowed by Section 14-820 of the Tax Property Article of the Annotated Code Of Maryland.

State Of Maryland

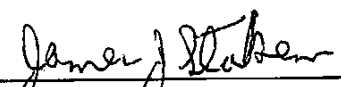
Allegany County, To-Wit:

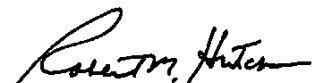
Chapter 261 of the Acts of 1918 of the Public General Laws of Maryland, provided that no discount will be allowed on State taxes. Interest at the rate of one percent (1%) per month will be collected from October 1st.

The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2005 through June 30, 2006 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.1327 dollars (\$1.1327) on real property, the sum of \$2.5018 dollars (\$2.5018) on personal property, and the sum of \$2.8318 dollars (\$2.8318) on public utilities for One Hundred Dollars assessable non-city property subject to such tax, and the sums set forth herein for all assessable property located in each of the municipalities in said County and State, including State Tax rate as fixed by the Board of Public Works, agreeable to the Public General Laws of Maryland, in relation to collection of taxes on said assessments in Allegany County, Maryland.

Given under our hands and seal this 2nd day of June, 2005.

County Commissioners Of Allegany County Maryland


James J. Stakem, President


Robert M. Hutcheson, Commissioner

Attest:


Carol A. Gaffney, Clerk


Barbara B. Roque, Commissioner



**SUPPLEMENTAL LEVY
FOR
SPECIAL TAXING AREAS OF
ALLEGANY COUNTY, MARYLAND**

June 2, 2005

As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2005-2006, is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:

<u>DISTRICT</u>	<u>Real</u>	<u>Personal & Public Utility</u>
THE ALLEGANY COUNTY SANITARY DISTRICT, INC. Section 658 of Title 9 of the Annotated Code of Maryland		
BEDFORD ROAD SANITARY DISTRICT	0.100	0.250
BOWLING GREEN SANITARY DISTRICT	0.253	0.633
BRADDOCK RUN SANITARY DISTRICT	0.004	0.010
CRESAPTOWN SANITARY DISTRICT	0.300	0.750
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT	0.052	0.130
CASH VALLEY ROAD SUBDISTRICT	0.220	0.550
MCCOOLE SANITARY DISTRICT	0.140	0.350
FLINTSTONE-GILPIN SANITARY DISTRICT	0.200	0.500
FRANKLIN-BROPHYTOWN SANITARY DISTRICT	0.092	0.230
OLDTOWN SANITARY DISTRICT	0.096	0.240
GEORGE'S CREEK SANITARY DISTRICT	0.160	0.400
MEXICO FARMS SANITARY DISTRICT	0.184	0.460
OLDTOWN ROAD SANITARY DISTRICT	0.240	0.600
BEDFORD ROAD VOLUNTEER FIRE COMPANY Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland	0.040	0.100
BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland	0.040	0.100
BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA House Bill 711, made and passed at the 1972 Session of the General Assembly of Maryland	0.032	0.080
BOWLING GREEN VOLUNTEER FIRE COMPANY Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session	0.040	0.100
CORRIGANVILLE LIGHT & IMPROVEMENT ASSOCIATION Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.060	0.150

CRESAPTOWN AMBULANCE TAXING AREA Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners	0.028	0.070
CRESAPTOWN CIVIC IMPROVEMENT ASSOCIATION Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session	0.040	0.100
CRESAPTOWN SPECIAL FIRE TAX AREA Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.052	0.130
ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALLE SANITARY COMMISSION OF ALLEGANY COUNTY Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.100	0.250
LAVALLE VOLUNTEER FIRE DEPARTMENT, INCORPORATED Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALLE VOLUNTEER RESCUE SQUAD, INC. Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland	0.020	0.050
MCCOOLE SPECIAL TAX AREA Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session	0.040	0.100
MOSCOW SPECIAL TAXING AREA Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners	0.120	0.300
MOUNT SAVAGE SPECIAL TAXING AREA Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.040	0.100
POTOMAC PARK CITIZENS COMMITTEE, INC. Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.032	0.080
RAWLINGS SPECIAL FIRE TAX AREA Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.060	0.150

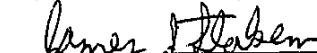

Said taxes are to be collected in accordance with the provisions of the Public General Laws of Maryland relating to collection of taxes on assessments in Allegany County, Maryland.

Given under our hands and seal this 2nd day of June, 2005.

ATTEST:


CAROL A. GAFFNEY, CLERK

COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND


JAMES J. STAKEM, PRESIDENT

ROBERT M. HUTCHESON, COMMISSIONER


BARBARA B. ROQUE, COMMISSIONER

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CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: ALLEGANY COLLEGE

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/26/05

CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 06	FY 07	FY 08	FY 09	FY 10	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
	X	X		Auto Tech/Maint. Bldg Renov/Add	AC	0		1,380.3						3,160.1			4,540.4						88.3 290.5	1,291.9 4,249.9	AC-1
	X	X	X	Library Bldg Renovation/Addition	AC	2		1,217.3						2,784.1			4,001.4	91.7 298.7		77.4 254.8	1,048.2 3,447.9				AC-2
	X	X		Parking and Traffic	AC	0		112.4						257.4			369.9					112.4 369.9			AC-3
	X	X	X	PE Building Ren/Exp	AC	3		1,458.1		55.0				3,624.7		98.3	5,238.0	595.5 1,978.1	917.6 2,230.3	1,027.6					AC-4
				TOTALS				4,168.1		55.0				9,826.3		98.3	14,147.7	687.2 2,276.8	917.6 2,230.3	77.4 1,282.4	1,048.2 3,447.9	112.4 369.9	88.3 290.5	1,291.9 4,249.9	

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: BD. OF EDUCATION

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/26/05

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																	TOTAL	PRIOR &						BALANCE	PAGE
STATUS				PROJECT	LOCAL	DESIGN			INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 06	FY 07	FY 08	FY 09	FY 10	TO COMP.	#
N	O	AC	AF	NAME	PLAN	STATUS	G	B																	
				South Penn Elementary	SS	0					430.0			1,379.0			1,809.0				120.0 120.0	310.0 1,889.0			BE-1
	X	X	X	Fort Hill Roof	SS	0					31.0			187.0			198.0			12.0 12.0	19.0 188.0				BE-2
				Northeast Elementary	SS	0					373.0			1,217.0			1,590.0					106.0 106.0	267.0 1,484.0		BE-3
X				Western High School	SS	2					1,000.0		9,000.0	28,384.0			38,384.0	632.0 832.0	7,100.0 18,100.0	2,268.0 18,268.0	1,384.0				BE-4
				Eckhart School Roof	SS	3					51.0			125.0			176.0	8.3 8.3	42.7 167.7						BE-5
	X	X	X																						
				TOTALS							1,885.0		9,000.0	29,272.0			40,157.0	640.3 640.3	7,142.7 18,267.7	2,280.0 16,280.0	139.0 1,690.0	416.0 1,795.0	267.0 1,484.0		

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: Community Services

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/28/05

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	FUNDING										TOTAL EST COST	PRIOR & CURRENT	FUNDING					BALANCE TO COMP.	PAGE #
N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O			FY 06	FY 07	FY 08	FY 09	FY 10		
	X	X	X	County Parcel Mapping	CP	1	42.0										42.0		42.0						CS-1
	X	X	X	Allegheny Highlands Trail	OP	3		250.0				7,793.4		1,800.0		1,395.7	11,239.1	7,313.4	250.0	3,925.7					CS-2
	X	X	X	Old Depot Visitor Center	OP	2					75.0						75.0	50.0	50.0	25.0					CS-3
X		X		Motorsports Complex	OP	0		1,500.0					10,000.0			10,000.0	21,500.0			1,500.0		10,000.0			CS-4
X		X		Pet Adoption Center		0										785.0	785.0				500.0	285.0			CS-5
				TOTALS			42.0	1,750.0			75.0	7,793.4		11,800.0		12,180.7	33,641.1	50.0	317.0	1,500.0	11,500.0	10,500.0	285.0		
																		7,363.4	3,992.7						

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - BUILDINGS

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/28/05

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N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 08	FY 07	FY 08	FY 09	FY 10	TO COMP.	#
	X			Haz Mat Building		0		300.0						300.0			600.0			150.0	150.0				DB-1
																				300.0	300.0				
	X			Health Center Relocation		1		2,250.0								5,750.0	8,000.0		2,250.0	8,000.0					DB-2
X			X	Coop Ext. Modular Office		3				25.0						75.0	100.0	75.0	25.0						DB-3
X			X	Phone System Upgrade		3				160.0							160.0	60.0	60.0	100.0					DB-4
X			X	Relocate Compost Site		3	100.0										100.0	100.0							DB-5
X				County Office Building Addition		1	500.0										500.0			200.0	300.0				DB-6
																			200.0	300.0					
				TOTALS			600.0	2,550.0		185.0				300.0		5,825.0	9,460.0	160.0	2,375.0	350.0	450.0				
																		235.0	8,125.0	500.0	600.0				

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT:DPW-FLOOD MITIGATION

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/26/05

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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &						BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 06	FY 07	FY 08	FY 09	FY 10	TO COMP.	#
	X	X	X	StateMitigation Flood Repairs	FM	2-4								9,152.0			9,152.0	8,152.0	1,000.0						DF-1
X		X		County House '05Acquisitions	FM	0					250.0			750.0			1,000.0			250.0					DF-2
										526.0							2,054.0	526.0							DF-3
X		X	X	NRCS '04 EWP	FM	1						1,528.0													
										48.0							374.0	48.0	328.0						DF-4
X		X	X	Woodcock Hollow	FM	0						328.0													
																	800.0			300.0					DF-5
X		X		Braddock Run Stream Res.	FM	0		300.0						500.0						800.0					
																	800.0			300.0					DF-6
X		X		Jennings Run Stream Res.	FM	0		300.0						500.0						800.0					
																	275.0		275.0						DF-7
X		X		LaVale Blvd Storm Sewer	FM	0								275.0											
																	100.0		100.0						DF-8
X		X		Mt. Savage Wall Replacement	FM	0								100.0											
										100.0							100.0	100.0							DF-9
X		X	X	Emergency Stream Clean	FM	3																			
											60.0						300.0		60.0						DF-10
X		X		Dry Run Phase II	FM	1						240.0							300.0						
				TOTALS				600.0		674.0	310.0	2,094.0		11,277.0			14,955.0	674.0	60.0	850.0					
																		10,354.0	2,001.0	2,600.0					

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - ROADS/BRIDGES

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/28/05

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N	O	AC	AF																						
	X		X	Bartlett Run Rd. Bridge	RD	2					234.3	937.2					1,171.5	17.0 85.2	12.7 483.3	204.6 623.0					DR-1
	X		X	Beechwood Rd. Bridge 3	RD	0					31.0			124.0			155.0	31.0 52.6	102.4						DR-2
X			X	Revolving Road Fund	RD	1					200.0						200.0			100.0 100.0	100.0 100.0				DR-3
	X			Central Garage Improvements	RD	0					50.0						50.0			50.0 50.0					DR-4
X		X		OP Road Paving	RD	1				100.0						100.0	200.0	25.0 50.0	25.0 50.0	25.0 50.0	25.0 50.0				DR-5
	X			North Cresap St. Improvements	RD	1	145.0										145.0			145.0 145.0					DR-6
	X			Pea Vine Rd. Rd. Bridge 1	RD	0	34.9							140.1			175.0			34.9 175.0					DR-7
	X			Roads Garage #2	RD	1		500.0									500.0			250.0 250.0	250.0 250.0				DR-8
	X		X	Rye St. Bridge	RD	2	159.6					637.0					796.6	59.6 179.6	100.0 118.3	498.7					DR-9
	X			Sal/AntiSkids Bldg #1	BD	1	80.0										80.0		80.0 80.0						DR-10
X		X		Sal/AntiSkids Bldg #2	BD	1	100.0										100.0			50.0 50.0	50.0 50.0				DR-11
X				Orleans Rd South Bridge	RD	0		1,203.5				4,813.8					6,017.3			340.0 1,703.5	863.5 4,313.8				DR-12
				TOTALS			519.5	1,703.5		100.0	515.3	6,388.0		284.1		100.0	9,590.4	107.6 317.4	217.7 814.0	1,199.5 3,845.2	1,288.5 4,763.8	25.0 50.0			

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW-SEWER

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
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REVISED - 4/28/05

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	O	AC	AF																						
	X		X	BG/Cresaptown I & I Repair	WS	3						425.0	1,910.0				2,335.0	500.0	1,835.0						DS-1
	X	X	X	Celanese STP	WS	3								6,541.0	8,900.0	500.0	15,941.0	12,241.0	3,700.0						DS-2
	X	X	X	George's Creek I & I Rehab	WS	3						580.0					580.0	200.0	380.0						DS-3
	X	X		George's Creek STP	WS	2								9,845.0	3,399.0	2,668.0	15,910.0		1,400.0	7,255.0	7,255.0				DS-4
	X	X	X	RIP Pump Station	WS	3				100.0							100.0	100.0							DS-5
	X			Niner's Lane Sewer	WS	1						325.0					325.0		325.0						DS-6
X		X		Celanese Headworks	WS	1									800.0		800.0		800.0						DS-7
				TOTALS						100.0		750.0	2,490.0	16,386.0	13,099.0	3,166.0	35,991.0	13,041.0	8,440.0	7,255.0	7,255.0				

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: DPW - WATER

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/28/05

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL	O									
	X			Baltimore Pike Water	WS	0				2,700.0					2,700.0						1,350.0	1,350.0	DW-1		
	X	X	X	Klondike Water System	WS	3				1,135.0	485.0				1,600.0	1,600.0							DW-2		
	X	X	X	Morantown Water Distribution	WS	3				637.5	170.0				807.5	807.5							DW-3		
X		X		Potomac River Water Plant	WS	0	20.0			30.0					50.0		20.0	50.0					DW-4		
X	X			County Water Study	WS	0	100.0								100.0			100.0	100.0				DW-5		
	X			Bowman's Addition Water	WS	1				3,460.0	500.0				3,960.0		160.0	3,800.0					DW-6		
				TOTALS			120.0			7,982.5	635.0	500.0			9,217.5	2,407.5	20.0	210.0	3,800.0	100.0		1,350.0	1,350.0		

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: ECONOMIC DEVELOPMENT

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/28/05

CAPITAL BUDGET

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STATUS				PROJECT NAME	LOCAL PLAN	DESIGN STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	TOTAL EST COST	PRIOR & CURRENT	FY 06	FY 07	FY 08	FY 09	FY 10	BALANCE TO COMP.	PAGE #
N	O	AC	AF																						
	X		X	Allconet-2	ED	3	300.0					1,045.0	397.1	2,000.0		256.5	3,998.6	300.0 3,998.6							EC-1
	X		X	Barton IP Ph1 Site Develop.	ED	3	1,140.8			287.0	497.1	2,453.3	358.0		5,463.0		10,199.3	1,524.9 9,799.3	400.0 400.0						EC-2
	X	X		Lot 5 Access	ED	2					122.0	128.0					250.0	32.0 32.0		90.0 218.0					EC-3
X		X		North Branch IP Improvements	ED	2					770.0	500.0		500.0			1,770.0		770.0 1,770.0						EC-4
X		X		Schroder A/C	ED	1					82.5					41.3	123.8		82.5 123.8						EC-5
	X		X	UPIP Flood Protection	ED	2	265.5					1,406.0		500.0		88.5	2,280.0	265.5 2,260.0							EC-6
X		X		North Branch Waterline Ext.	ED	1					34.0						34.0		34.0 34.0						EC-7
X		X		220 South R/E Negotiations	ED	1					105.0						105.0		5.0 5.0	100.0 100.0					EC-8
				TOTALS			1,706.3			287.0	1,610.6	5,532.3	755.1	3,000.0	5,463.0	386.3	18,740.7	2,122.4 16,089.9	1,291.5 2,332.8	190.0 318.0					

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: FAIRGROUNDS

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/26/05

CAPITAL BUDGET

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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &							BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 06	FY 07	FY 08	FY 09	FY 10	TO COMP.	#	
	X			Fair Fire Protection		1	75.0										75.0			75.0					FG-1	
				TOTALS			75.0										75.0			75.0						

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: LIBRARY

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/28/06

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STATUS				PROJECT	LOCAL DESIGN											TOTAL	PRIOR &						BALANCE	PAGE		
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 06	FY 07	FY 08	FY 09	FY 10	TO COMP.	#	
	X	X	X	Renovation	LB	3		500		63.5				100		421	1,084.5	563.5 1084.5								LI-1
				TOTALS				500		63.5				100		421	1,084.5	563.5 1,084.5								

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: NURSING HOME

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/26/05

CAPITAL BUDGET

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CF-COMPREHENSIVE PLAN
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STATUS				PROJECT	LOCAL	DESIGN											TOTAL	PRIOR &							BALANCE	PAGE
N	O	AC	AF	NAME	PLAN	STATUS	G	B	INK	P	OC	FG	FL	SG	SL	O	EST COST	CURRENT	FY 06	FY 07	FY 08	FY 09	FY 10	TO COMP.	#	
	X		X	Fuel Tank Replacement		1		75.0									75.0		75.0						NH - 1	
	X		X	Electric Generator		3		175.0									175.0	175.0							NH - 2	
	X		X	Elevator Repairs		2		100.0									100.0	20.0	80.0						NH - 3	
	X		X	Generator Switch Gear		2		55.0									55.0	55.0							NH - 4	
	X		X	Parking Improvements		1		100.0									100.0		50.0	50.0					NH - 5	
				TOTALS				505.0									505.0	250.0	205.0	50.0						

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT:SOIL CONSERVATION DISTRICT

FY 06

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/28/05

CAPITAL BUDGET

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N	O	AC	AF				G	B	INK	P	OC	FG	FL	SG	SL									
	X		X	County Soils Map		N/A	95.0					95.0					190.0	20.0 115.0	20.0 20.0	20.0 20.0	15.0 15.0			SC-1
				TOTALS			95.0					95.0					190.0	20.0 115.0	20.0 20.0	20.0 20.0	15.0 15.0			

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT: UPPER POTOMAC RIVER COMMISSION

FY 08

NOTE: DOLLAR AMOUNTS IN THOUSANDS
COUNTY FUNDS SHOWN IN ITALICS
REVISED - 4/28/05

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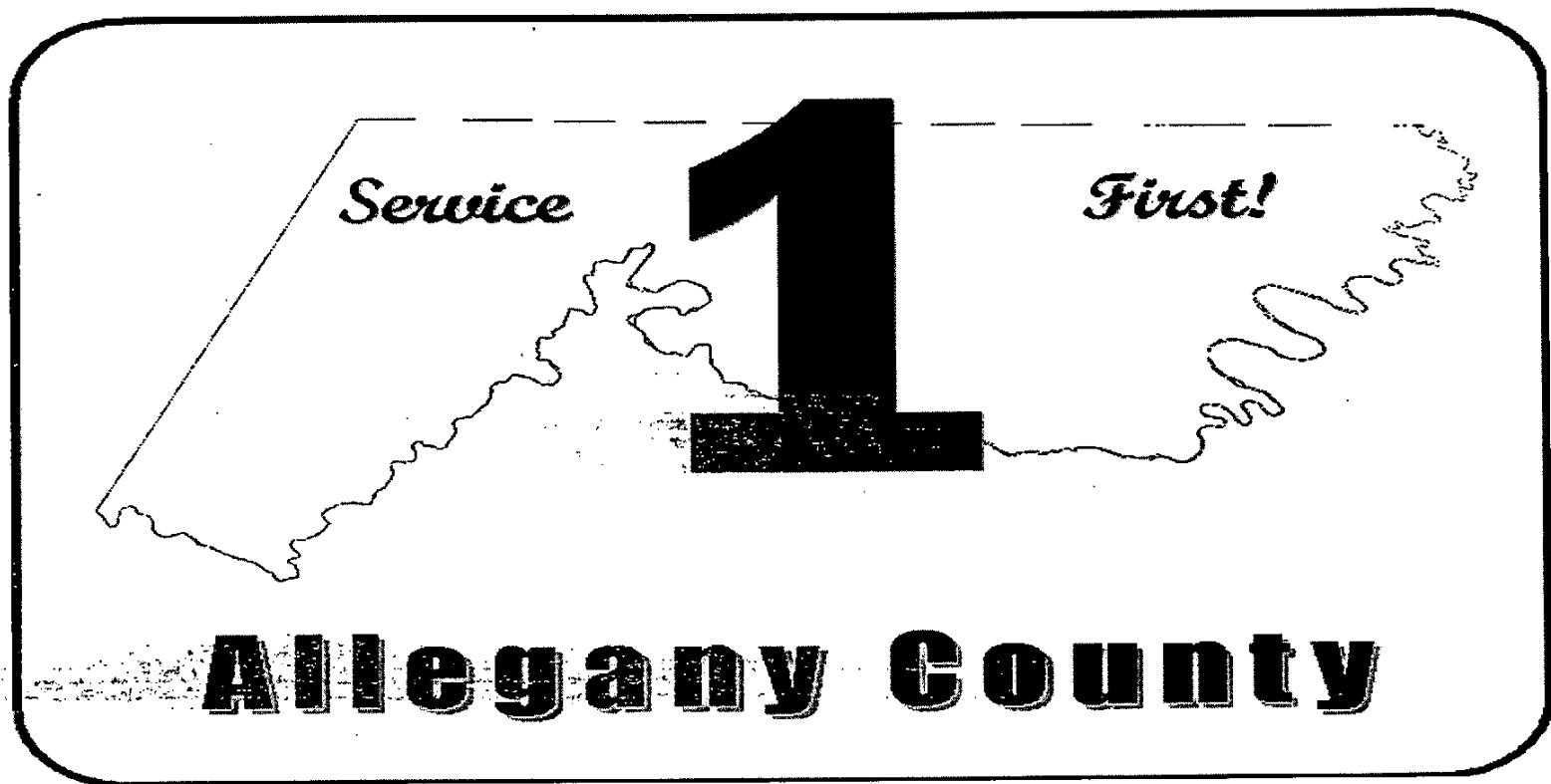
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N	O	AC	AF																						
	X		X	Savage River Dam		1	67.6									270.4	338.0	31.4 157.0	26.2 131.0	10.0 50.0					UP-1
				TOTALS			67.6									270.4	338.0	31.4 157.0	26.2 131.0	10.0 50.0					



As part of the Finance Department's goal to be more responsive to the public and to lower the cost of government, this document along with other information is available on the internet at WWW.GOV.ALLCONET.ORG. Feel free to contact us or EMAIL us at FINANCE@ALLCONET.ORG.